



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4628

September 24, 2018

Angelo Morini  
President  
Anutra Corporation  
248 Hatteras Avenue  
Clermont, FL 34711

**Re: Anutra Corporation  
Amendment No. 2 to Form 8-K  
Filed September 19, 2018  
File No. 0-55740**

Dear Mr. Morini:

We have reviewed your amended filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 4, 2018 letter.

Business and Business Plan, page 3

Effect of Existing or Probable Governmental Regulation, page 8

1. We note your revised disclosure in response to prior comment 3. Please expand your disclosure to discuss further the effects of the FDA's regulations on your business, including a discussion of the FDA's regulation of dietary supplements and drugs, as applicable.

In your revised disclosure, please clarify whether your products are "dietary supplements" as defined by and subject to the Dietary Supplement Health and Education Act of 1994 (DSHEA), and whether your products are subject to FDA pre-approval and notification prior to marketing as a drug. In that regard, we note that the FDA website indicates that the Federal Food, Drug, and Cosmetic Act (FD&C) defines drugs, in part,

Angelo Morini  
Anutra Corporation  
September 24, 2018  
Page 2

by their intended use to cure, mitigate, treat, or prevent disease, and that your website includes statements of benefit regarding your products. For example, your Critical Advantages webpage states that “Anutra’s nutrient dense qualities have been clinically proven to significantly improve metabolic control of diabetes.”

You may contact Lily Dang, Staff Accountant, at (202) 551-3867 or Karl Hiller, Accounting Branch Chief, at (202) 551-3686 if you have questions regarding comments on the financial statements and related matters. Please contact Lisa Krestynick, Staff Attorney, at (202) 551-3056 or Karina Dorin, Staff Attorney, at (202) 551-3763 with any other questions.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Natural Resources

cc: Jarvis J. Lagman, Esq.  
Cassidy & Associates