



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

October 19, 2018

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

**Re: Anutra Corporation  
Form 8-K  
Filed May 7, 2018  
File No. 0-55740**

Dear Mr. Morini:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Natural Resources

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