



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