

NEUTRA CORP.
Form 10-Q
December 15, 2011

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

FORM 10-Q

(Mark One)

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended October 31, 2011

or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 333-172417

NEUTRA CORP.

(Exact name of registrant as specified in its charter)

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Florida
(State or other jurisdiction of
incorporation or organization)

27-4505461
(I.R.S. Employer
Identification No.)

Ms. Cindy Morrissey

3572 Shady Brook Lane, Sarasota, FL 34243

941-544-7035

(Registrant's telephone number, including area code)

Not Applicable

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No []

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes [X] No []

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer []
Non-accelerated filer []

Accelerated filer []
Smaller reporting company [X]

(Do not check if smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act) Yes [] No [X]

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Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date. 12,000,000 shares of common stock are issued and outstanding as of November 30, 2011.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

Certain statements in this report contain or may contain forward-looking statements. These statements, identified by words such as plan , anticipate , believe , estimate , should , expect and similar expressions include our expectations and objectives regarding our future financial position, operating results and business strategy. These statements are subject to known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward - looking statements. These forward-looking statements were based on various factors and were derived utilizing numerous assumptions and other factors that could cause our actual results to differ materially from those in the forward-looking statements. These factors include, but are not limited to, our ability to secure suitable financing to continue with our existing business or change our business and conclude a merger, acquisition or combination with a business prospect, economic, political and market conditions and fluctuations, government and industry regulation, interest rate risk, U.S. and global competition, and other factors. Most of these factors are difficult to predict accurately and are generally beyond our control. You should consider the areas of risk described in connection with any forward-looking statements that may be made herein. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this report. Readers should carefully review this report in its entirety, including but not limited to our financial statements and the notes thereto and the risks described in our Annual Report on Form 10-K for the fiscal year ended January 31, 2011. We advise you to carefully review the reports and documents we file from time to time with the Securities and Exchange Commission (the SEC), particularly our quarterly reports on Form 10-Q and our current reports on Form 8-K. Except for our ongoing obligations to disclose material information under the Federal securities laws, we undertake no obligation to release publicly any revisions to any forward-looking statements, to report events or to report the occurrence of unanticipated events.

OTHER PERTINENT INFORMATION

When used in this report, the terms, we, the Company, our, and us refers to Neutra Corp. a Florida corporation.

NEUTRA CORP.

(A Development Stage Company)

Balance Sheets

(Unaudited)

	October 31, 2011	January 31, 2011
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 26,482	\$ 8,900
Total current assets	26,482	8,900
 TOTAL ASSETS	 \$ 26,482	 \$ 8,900
 <u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 806	\$ 2,500
Total liabilities	806	2,500
 STOCKHOLDERS' EQUITY		
Common stock, \$0.0001 par value, 100,000,000 shares authorized, 12,000,000 and 9,000,000 shares issued and outstanding at October 31, 2011 and January 31, 2011, respectively	\$ 1,200	\$ 900
Additional paid-in capital	48,800	8,100
Deficit accumulated during the development stage	(24,324)	(2,600)
Total Stockholders' Equity	25,676	6,400
 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	 \$ 26,482	 \$ 8,900

The accompanying notes are an integral part of these financial statements.

NEUTRA CORP.

(A Development Stage Company)

Statements of Operations

(Unaudited)

	Nine Months Ended October 31, 2011	Three Months Ended October 31, 2011	For the Period from Inception January 11, 2011 through October 31, 2011
REVENUES	\$	\$	\$
EXPENSES			
General and administrative	21,724	3,772	24,324
Net loss before income taxes	(21,724)	(3,772)	(24,324)
Provision for income taxes			
Net loss	\$ (21,724)	\$ (3,772)	\$ (24,324)
PER SHARE DATA:			
Basic and diluted loss per common share	\$ (0.00)	\$ (0.00)	
Basic and diluted weighted average common shares outstanding	10,670,330	12,000,000	

The accompanying notes are an integral part of these financial statements.

NEUTRA CORP.**(A Development Stage Company)****Statements of Stockholders' Equity (Deficiency)****(Unaudited)**

	Common Stock Shares	Common Stock Amount	Additional Paid-in Capital	Deficit Accumulated During the Development Stage	Total
Inception - January 11, 2011		\$	\$	\$	\$
Common shares issued to Founder for cash at \$0.001 per share (par value \$0.0001) on January 11, 2011	9,000,000	900	8,100		9,000
Loss for the period from inception on January 11, 2011 to January 31, 2011				(2,600)	(2,600)
Balance - January 31, 2011	9,000,000	900	8,100	(2,600)	6,400
Common shares issued to investors for cash on June 1, 2011 at \$0.013667 per share	3,000,000	300	40,700		41,000
Net loss				(21,724)	(21,724)
Balance October 31, 2011	12,000,000	\$ 1,200	\$ 48,800	\$ (24,324)	\$ 25,676

The accompanying notes are an integral part of these financial statements.

NEUTRA CORP.

(A Development Stage Company)

Statements of Cash Flow

(Unaudited)

	Nine Months Ended October 31, 2011	For the Period from Inception January 11, 2011 through October 31, 2011
OPERATING ACTIVITIES		
Net loss	\$ (21,724)	\$ (24,324)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and accrued liabilities	(1,694)	806
Net cash used in operating activities	(23,418)	(23,518)
FINANCING ACTIVITIES		
Cash proceeds from issuance of common stock	41,000	50,000
Net cash provided by financing activities	41,000	50,000
INCREASE IN CASH AND CASH EQUIVALENTS	17,582	26,482
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	8,900	
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 26,482	\$ 26,482
Supplemental Cash Flow Disclosures:		
Cash paid for:		
Interest expense	\$	\$
Income taxes	\$	\$

The accompanying notes are an integral part of these financial statements.

Neutra Corp.

(A Development Stage Company)

NOTES TO UNAUDITED FINANCIAL STATEMENTS

(October 31, 2011)

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

We are a development stage company and were incorporated in the State of Florida on January 11, 2011, as a for-profit company. Our fiscal year end is January 31. Our business plan includes marketing and selling nutraceutical supplement products to health practitioners. Nutraceutical natural medicine is an alternative system that focuses on natural remedies and the body's vital ability to heal and maintain itself. We intend to entrust the manufacturing of our products to a nutraceutical contractor that will provide a private label for all of our products and to sell our products under our unique brand. To date, we have not secured a contractor to manufacture any of our private label brand supplement products.

Our strategy is to build brand recognition by providing healthcare practitioners with education and support to enable them to recommend our products to their patients. We intend to accomplish our strategy by providing regular and frequent access to educational tools, such as webinars and live seminars. We believe that our good service and education support will make our nutraceutical products stand out from the other similar type products available to health practitioners. In October 2011, we launched our website which is the first step in implementing our business plan. The website will continue to be developed to be used to directly market and sell nutraceutical supplement products to health practitioners.

We are currently researching and sampling various herbal ingredients from world-wide suppliers to determine the best sources for the purest and finest of organic ingredients. Once we complete testing and comparisons, we intend to begin production of proprietary formulas under our private label. We expect that our first endeavor will be a weight loss supplement.

We have not generated any revenue to date and our activities have been limited to launching our website and developing our business plan. We will not have the necessary capital to fully implement our business plan until we are able to secure financing.

Neutra Corp. is in the early stage of developing its business plan. The Company does not have any products or customers and has not generated any revenues. The Company must implement its business plan, develop its products and attract customers before it can start generating revenues.

The Company was in the development stage throughout the reporting period and has not generated revenues. The Company has incurred losses since inception aggregating \$24,324. The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. These matters, among others, raise substantial doubt about the ability of the Company to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting Basis

The Company is currently a development stage enterprise reporting under the provisions of Accounting Standards Codification (ASC) 915 Development Stage Entities , which was previously Statement of Financial Accounting Standards (SFAS) No. 7.

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America for interim financial information and with the instructions to Form 10-Q and Regulation S-X. Accordingly, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and such statements are of a normal recurring nature. These financial statements should be read in conjunction with the financial statements for the year ended January 30, 2011 and notes thereto and other pertinent information contained in our Form S-1/A the Company has filed with the Securities and Exchange Commission (the SEC). The results of operations for the three-month period ending October 31, 2011 are not necessarily indicative of the results for the full fiscal year ending January 31, 2012.

Neutra Corp.

(A Development Stage Company)

NOTES TO UNAUDITED FINANCIAL STATEMENTS

(October 31, 2011)

Cash and Cash Equivalents

For the purpose of the financial statements cash equivalents include all highly liquid investments with maturity of three months or less.

Earnings (Loss) per Share

The basic earnings (loss) per share are calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per share are calculated by dividing the Company's net income (loss) available to common Shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no diluted shares outstanding for any periods reported.

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the periods shown, and none are contemplated in the near future.

Income Taxes

The Company adopted FASB ASC 740, Income Taxes, at its inception deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying

amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets, including tax loss and credit carryforwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax expense represents the change during the period in the deferred tax assets and deferred tax liabilities. The components of the deferred tax assets and liabilities are individually classified as current and non-current based on their characteristics. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. No deferred tax assets or liabilities were recognized as of October 31, 2011.

Advertising

The Company will expense advertising as incurred. The advertising since inception has been \$0.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

Neutra Corp.

(A Development Stage Company)

NOTES TO UNAUDITED FINANCIAL STATEMENTS

(October 31, 2011)

Property

The company does not own any real estate or other properties. The company's office is located 3572 Shady Brook Lane Sarasota FL 34243. Our contact number is 941 807 1025. The business office is located at the home of Sarah Keck, the CEO of the company at no charge to the company.

Recently Issued Accounting Pronouncements

The Company has adopted all recently issued accounting pronouncements. The adoption of the accounting pronouncements, including those not yet effective, is not anticipated to have a material effect on the financial position or results of operations of the Company.

NOTE 3. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As of October 31, 2011, the Company has not emerged from the development stage and has generated a net loss since inception of \$24,324. The Company has not generated positive cash flow from operations and does not expect to do so in the near future. In view of these matters, the Company's ability to continue as a going concern is dependent upon the Company's ability to achieve a level of profitability. The Company intends on financing its future development activities and its working capital needs largely from the sale of public equity securities with some additional funding from other traditional financing sources, including term notes until such time that funds provided by operations are sufficient to fund working capital requirements. The financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 4. SUBSEQUENT EVENTS

On November 2, 2011, Sarah Keck resigned her position as CEO and sole member of the Board of Directors. On the same date, Cindy Morrissey was appointed as its new president, CEO and sole member of the Board of Directors. Ms. Morrissey has been an entrepreneur for more than 20 years. Ms. Morrissey receives a salary of \$120,000 per year and does not own any common stock. She does not have an employment contract with the Company. Ms. Morrissey has been a self-employed entrepreneur for more than 20 years. During that time, she owned and operated a construction and remodeling company and obtained a Realtor license. She invested in real estate and acted as a real estate consultant and partner with other investors on commercial and residential projects. Her education is in nursing and business management. She worked for a time in the medical field, including clinic management and telemedicine programs. From 2000 to 2008, she worked as a real estate agent for a national real estate sales organization while also working as a real estate builder and investor. In 2009, Ms. Morrissey worked as the chief operating officer to My Healthy Access, a chain of medical clinics in Walmart stores, later being promoted to president. While in that position, she initiated an aggressive restructuring of the business model and introduced a telemedicine program. From 2010 to 2011, she was president, CEO and sole member of the Board of Directors of Emerging Healthcare Solutions, Inc., a company whose business was to acquire life science technologies from emerging small and medium-sized companies and help them license them to large companies and universities worldwide.

ITEM 2. MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

Overview

Neutra Corp. is a development stage company incorporated in Florida on January 11, 2011. Our business plan includes marketing and selling nutraceutical supplement products to health practitioners. Nutraceutical natural medicine is an alternative system that focuses on natural remedies and the body's vital ability to heal and maintain itself. We intend to entrust the manufacturing of our products to a nutraceutical contractor that will provide a private label for all of our products and to sell our products under our unique brand. To date, we have not secured a contractor to manufacture any of our private label brand supplement products.

Our strategy is to build brand recognition by providing healthcare practitioners with education and support to enable them to recommend our products to their patients. We intend to accomplish our strategy by providing regular and frequent access to educational tools, such as webinars and live seminars. We believe that our good service and education support will make our nutraceutical products stand out from the other similar type products available to health practitioners. In October 2011, we launched our website which is the first step in implementing our business plan. The website will continue to be developed to be used to directly market and sell nutraceutical supplement products to health practitioners.

We are currently researching and sampling various herbal ingredients from world-wide suppliers to determine the best sources for the purest and finest of organic ingredients. Once we complete testing and comparisons, we intend to begin production of proprietary formulas under our private label. We expect that our first endeavor will be a weight loss supplement.

We have not generated any revenue to date and our activities have been limited to launching our website and developing our business plan. We will not have the necessary capital to fully implement our business plan until we are able to secure financing.

Neutra Corp. is in the early stage of developing its business plan. The Company does not have any products or customers and has not generated any revenues. The Company must implement its business plan, develop its products and attract customers before it can start generating revenues.

Results of Operations

The following discussion should be read in conjunction with the condensed financial statements and in conjunction with the Company's registration statement on Form S-1 (as amended) declared effective by the SEC on April 20, 2011. Results or interim periods may not be indicative of results for the full year.

During the first nine months of the fiscal year 2012, the Company was focused on preparing the documentation required to be filed with the Securities and Exchange Commission (SEC) and with the Financial Industry Regulatory Authority (FINRA). On February 24, 2011, the Company filed a registration statement on Form S-1 with the SEC and also filed amendments to this Form S-1 on April 4, 2011 and November 11, 2011 with the SEC.

On October 11, 2011, we ceased to be a shell company as a result of the roll-out of our Web site to healthcare practitioners. Our Web site is mainly used to provide healthcare practitioners and consumers educational tools regarding nutraceutical supplements. We will use our Web site to establish trust and a connection with potential customers of the Company's products. Once our products are developed, we will then have a natural audience of potential customers to whom we can market and sell our products.

Results of Operations

The Company did not generate any revenue during the three months ended October 31, 2011.

Total expenses during the nine months ended October 31, 2011 were \$21,724 resulting in an operating loss and net loss for the period of \$21,724.

Total expenses during the three months ended October 31, 2011 were \$3,772 resulting in an operating loss and net loss for the period of \$3,772.

General and administrative expenses consisted primarily of filing and professional fees for the three and nine months ended October 31, 2011.

Liquidity and Capital Resources

At October 31, 2011 we had working capital of \$26,482. Net cash used in operating activities for the nine months ended October 31, 2011 was \$23,418. We believe that our working capital will be adequate to support our operations for less than six months. In order to continue implementing our business plan, we will have to obtain additional funding, either through the sale of common stock or by borrowing. There is no guarantee that funds will be available to the Company when needed or that, if available, the debt financing would be on terms that are acceptable to the Company. If we are not able to obtain additional funding, we will not be able to fully implement our business plan.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not applicable to a smaller reporting company.

ITEM 4. CONTROLS AND PROCEDURES

Management's Report On Internal Control Over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934 as a process designed by, or under the supervision of, the company's principal executive and principal financial officers and effected by the company's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America and includes those policies and procedures that:

- Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company;
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk.

As of October 31, 2011, management assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control--Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses.

The matters involving internal controls and procedures that our management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; and (3) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by our Chief Executive Officer in connection with the review of our financial statements as of October 31, 2011.

Management believes that the material weaknesses set forth in items (2) and (3) above did not have an effect on our financial results. However, management believes that the lack of a functioning audit committee and the lack of a majority of outside directors on our board of directors results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.

Management's Remediation Initiatives

In an effort to remediate the identified material weaknesses and other deficiencies and enhance our internal controls, we have initiated, or plan to initiate, the following series of measures once the Company has sufficient funding to finance these measures:

- We will create a position to segregate duties consistent with control objectives and will increase our personnel resources and technical accounting expertise within the accounting function.
- We plan to appoint one or more outside directors to our board of directors who shall be appointed to an audit committee. It is anticipated that this director and/or the entire audit committee will oversee the establishment and monitoring of required internal controls and procedures such as reviewing and approving estimates and assumptions made by management.

Changes in internal controls over financial reporting

There was no change in our internal controls over financial reporting that occurred during the period covered by this report, which has materially affected, or is reasonably likely to materially affect, our internal controls over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

None.

ITEM 1A. RISK FACTORS.

Not applicable to a smaller reporting company.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4. REMOVED AND RESERVED

None.

ITEM 5. OTHER INFORMATION.

On November 2, 2011, Sarah Keck resigned her position as CEO and sole member of the Board of Directors. On the same date, Cindy Morrissey was appointed as its new president, CEO and sole member of the Board of Directors. Ms. Morrissey has been an entrepreneur for more than 20 years. Ms. Morrissey receives a salary of \$120,000 per year and does not own any common stock. She does not have an employment contract with the Company. Ms. Morrissey has been a self-employed entrepreneur for more than 20 years. During that time, she owned and operated a construction and remodeling company and obtained a Realtor license. She invested in real estate and acted as a real estate consultant and partner with other investors on commercial and residential projects. Her education is in nursing and business management. She worked for a time in the medical field, including clinic management and telemedicine programs. From 2000 to 2008, she worked as a real estate agent for a national real estate sales organization while also working as a real estate builder and investor. In 2009, Ms. Morrissey worked as the chief operating officer to My Healthy Access, a chain of medical clinics in Walmart stores, later being promoted to president. While in that position, she initiated an aggressive restructuring of the business model and introduced a telemedicine program. From 2010 to 2011, she was president, CEO and sole member of the Board of Directors of Emerging Healthcare Solutions, Inc., a company whose business was to acquire life science technologies from emerging small and medium-sized companies and help them license them to large companies and universities worldwide.

ITEM 6. EXHIBITS.

31.1 Rule 13(a)-14(a)/15(d)-14(a) Certification of principal executive officer

31.2 Rule 13(a)-14(a)/15(d)-14(a) Certification of principal financial and accounting officer

32.1 Section 1350 Certification of principal executive officer and principal financial and accounting officer

101* XBRL data files of Financial Statements and Notes contained in this Quarterly Report on Form 10-Q.

* In accordance with Regulation S-T, the Interactive Data Files in Exhibit 101 to the Quarterly Report on Form 10-Q shall be deemed furnished and not filed.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Neutra Corp.

Date: December 15, 2011

BY: /s/ Cindy Morrissey

Cindy Morrissey

President, Secretary, Treasurer,

Principal Executive Officer,

Principal Financial and Accounting Officer and Sole
Director