

Mail Stop 4561

June 8, 2006

David J. Wagner
Senior Vice President, Finance
and Chief Financial Officer
Entrust, Inc.
One Hanover Park, Suite 800
16633 Dallas Parkway
Addison, TX 75001

**Re: Entrust, Inc.
Form 10-K for the Fiscal Year Ended
December 31, 2005
Filed March 3, 2006
Form 8-K Filed April, 2006
File No. 000-24733**

Dear Mr. Wagner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief