

**Mail Stop 4561**  
**Via Fax (972) 713-5805**

January 8, 2008

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

**Re: Entrust, Inc.**  
**Form 10-K for the Fiscal Year Ended**  
**December 31, 2006**  
**Filed on March 13, 2007**  
**File No. 000-24733**

Dear Mr. Wagner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Kathleen Collins  
Accounting Branch Chief