



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

December 27, 2010

**Via U.S. mail and facsimile**

Mr. Brian D. Niebur  
Chief Financial Officer  
Entrx Corporation  
800 Nicollet Mall; Suite 2690  
Minneapolis, MN 55402

**Re: Entrx Corporation  
Form 10-K for the year ended December 31, 2009  
Forms 10-Q for the periods ended March 31, 2010, June 30, 2010  
and September 30, 2010  
File No. 0-2000**

Dear Mr. Niebur:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief