



DIVISION OF
CORPORATION FINANCE

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

August 20, 2013

Via Email

Robert Hoerr
President
Enterologics, Inc.
1264 University Avenue West, Suite 404
St. Paul, Minnesota 55104

**Re: Enterologics, Inc.
Item 4.01 Form 8-K Dated August 15, 2013
Filed August 19, 2013
File No. 000-54347**

Dear Dr. Hoerr:

We have reviewed your filing. Please amend your filed Form 8-K within four business days to indicate that, effective August 13, 2013, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Lake & Associates, CPA's LLC and the reasons thereto. We believe this would likely be information necessary to make the required statements whether the former accountant resigned, declined to stand for re-election or was dismissed in light of the circumstances under which they are made not misleading. In this regard, also clarify in your disclosure if Lake & Associates, CPA's LLC resigned, declined to stand for re-election or was dismissed as required by Item 301(a)(1)(i) of Regulation S-K. You can find a copy of the order at http://pcaobus.org/Enforcement/Decisions/Documents/08132013_Lake.pdf

Upon amending your filing, please include, as Exhibit 16, an updated letter from Lake & Associates, CPA's LLC, as required by Item 304(a)(3) of Regulation S-K. Please ensure that they date their letter.

Once you explain Lake & Associates CPA's LLC registration revocation in an Item 4.01 Form 8-K, you do not need to repeat this disclosure in your next Form 10-K.

If you have any questions, please contact Scott Wuenschell, Staff Accountant at (202)-551- 3467.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg
Senior Assistant Chief Accountant