



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

March 6, 2017

Eleftherios Papageorgiou  
Chief Executive Officer  
Entranet, Inc.  
110 East Broward Blvd, Suite 1700  
Fort Lauderdale, FL 33301

**Re: Entranet, Inc.**  
**Amendment No. 2 to Registration Statement on Form S-1**  
**Filed February 28, 2017**  
**File No. 333-215446**

Dear Mr. Papageorgiou:

Our preliminary review of your amended registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. Specifically, we are unable to complete a review of the registration statement as your financial statements do not meet the updating requirements of Rule 8-08 of Regulation S-X. We will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: William Eilers, Esq.  
Eilers Law Group, P.A.