



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2019

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

**Re: Entranet, Inc.**  
**Amendment No. 6 to Registration Statement on Form S-1**  
**Filed August 22, 2019**  
**File No. 333-215446**

Dear Mr. Papageorgiou:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Notes to the Financial Statements

Note 3 – Going Concern, Page F-8

1. Please revise to include a statement that there is substantial doubt about your ability to continue as a going concern. We refer you to ASC 205-40-50-13. This comment also applies to the Going Concern note on page F-21.

Note 13 – Subsequent Events, Page F-13

2. Please include the dates through which subsequent events were evaluated in your disclosures here and on F-25. We refer you to ASC 855-10-50.

Eleftherios Papageorgiou  
Entranet, Inc.  
September 20, 2019  
Page 2

You may contact Laura Veator, Staff Accountant, at (202) 551-3716 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Matthew Derby, Staff Attorney, at (202) 551-3334 or Mitchell Austin, Staff Attorney, at (202) 551-3574 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: William Eilers, Esq.