

Mail Stop 4561

August 27, 2007

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Onward Choi
Acting Chief Financial Officer
SP Tower D
26th Floor
Tsinghua Science Park Building 8
No.1 Zhongguancun East Road
Haidian District Beijing 100084
People's Republic of China

**Re: NetEase.com, Inc.
Form 20-F for Fiscal Year Ended
December 31, 2006
Filed June 26, 2007
File No. 000-30666**

Dear Mr. Choi:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Branch Chief