



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

Mr. Thaddeus J. Shalek
Chief Financial Officer
Smart Online, Inc.
4505 Emperor Blvd., Suite 320
Durham, NC 27703

**Re: Smart Online, Inc.
Item 4.02 Form 8-K
Filed April 16, 2010
File No. 001-32634**

Dear Mr. Shalek:

We have completed our review of your Item 4.02 Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Ryan Rohn
Staff Accountant