

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 28, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Smart Online, Inc.**

**File No. 1-32634 - CF#22861**

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Smart Online, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on November 12, 2008.

Based on representations by Smart Online, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1                      through August 31, 2016

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

David L. Orlic  
Special Counsel