



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2010

Xiqun Yu  
President and Chief Executive Officer  
China Education Alliance, Inc.  
58 Heng Shan Road, Kun Lun Shopping Mall  
Harbin, The People's Republic of China 150090

**Re: China Education Alliance, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed April 15, 2010**  
**File No. 1-34386**

Dear Mr. Yu:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Robert Bartelmes

for Larry Spigel  
Assistant Director

cc: Benjamin Tan  
Sichenzia Ross Friedman Ference LLP  
Via facsimile: (212) 930-9725