



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2011

Mr. George Lai  
The9 Limited  
Building No. 3 690 Bibo Road  
Zhang Jiang Hi-Tech Park  
Pudong New Area, Pudong  
Shanghai 201203 PRC  
*Also via fax at 86-21-5172-9903*

**Re: The9 Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed April 16, 2010**  
**File No. 001-34238**

Dear Mr. Lai:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief