

December 14, 2006

Mail Stop 4561

Jun Wang  
China Finance Online Co. Limited  
9<sup>th</sup> Floor of Tower C, Corporate Square  
No. 35 Financial Street  
Xicheng District, Beijing 100032  
People's Republic of China

Re: China Finance Online Co. Limited  
Form 20-F for the year ended December 31, 2005  
File No. 000-50975

Dear Mr. Wang:

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

Sincerely,

Daniel L. Gordon  
Branch Chief