

Mail Stop 4561

February 25, 2009

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

**Re: China Finance Online Co. Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed June 5, 2008**  
**File No. 0-50975**

Dear Mr. Wang:

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,

Mark Kronforst  
Accounting Branch Chief