



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 29, 2009

VIA U.S. MAIL

Mr. Mingfei Yang  
Chief Financial Officer  
China INOnline Corp.  
Room 42, 4F, New Henry House  
10 Ice House Street  
Central, Hong Kong

**RE: China INOnline Corp.  
Form 10-K for the fiscal year ended June 30, 2008  
Filed September 29, 2008  
File No. 001-34113**

Dear Mr. Yang:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief