

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

December 17, 2010

Zhenyu Wang Principal Executive Officer China INSOnline Corp. Room 42, 4F, New Henry House, 10 Ice House Street Central, Hong Kong

Re: China INSOnline Corp.

Preliminary Revised Information Statement on Schedule 14C

Filed December 7, 2010 File No. 001-34113

Dear Mr. Wang:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng Special Counsel