

October 11, 2011

Ms. Mara Ransom  
Ms. Angie Kim  
Mr. William H. Thompson  
Mr. Adam Phippen  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: NetEase.com, Inc. (the “Company”)  
Form 20-F for the Fiscal Year Ended December 31, 2010  
Filed June 22, 2011  
File No. 0-30666 (the “2010 Form 20-F”)**

Dear Ms. Ransom, Ms. Kim, Mr. Thompson and Mr. Phippen:

In your letter dated September 27, 2011, you requested that we respond to your comments regarding the 2010 Form 20-F within ten business days or tell you when we would provide a response. The Company is addressing the comments, and we request that the time to respond to your comments be extended by 5 business days to October 18, 2011.

We appreciate your support regarding our request. Please contact me at (86 10) 8255-8163 or [ochoi@corp.netease.com](mailto:ochoi@corp.netease.com) if you have any questions regarding the foregoing.

Sincerely,

/s/ Onward Choi

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Onward Choi  
Acting Chief Financial Officer  
NetEase.com, Inc.

cc: Paul W. Boltz, Esq. — Ropes & Gray LLP

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