

August 12, 2011

Ms. Mara Ransom
Ms. Angie Kim
Mr. William Thompson
Mr. James Allegretto
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, Mr. Allegretto and Mr. Phippen:

In your letter dated August 8, 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. As discussed, the Company is addressing the comments, and we request that the time to respond to your comments be extended by ten business days to September 2, 2011.

We appreciate your support regarding our request. Please contact me at (86 10) 8255-8233 or ochoi@corp.netease.com if you have any questions regarding the foregoing.

Sincerely,

/s/ Onward Choi

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

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