



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2010

Mr. Peng Ge  
Chief Financial Officer  
CNInsure, Inc.  
22/F, Yinhai Building No. 299  
Yanjiang Zhong Road  
Guangzhou, Guangdong 510110  
People's Republic of China

**Re: CNInsure, Inc.**  
**Form 20-F for the Year Ended December 31, 2009**  
**Filed on May 7, 2010**  
**File No. 001-33768**

Dear Mr. Ge:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief