



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

February 20, 2009

Mr. Stanton C. Heintz  
Chief Financial Officer  
Carbiz Inc.  
7115 16<sup>th</sup> Street East, Suite 105  
Sarasota, FL 34243

**Re: Carbiz Inc.**  
**Form 10-KSB for the Fiscal Year Ended January 31, 2008**  
**Filed April 30, 2008**

**Form 10-Q for the Quarterly Periods Ended April 30, July 31,**  
**and October 31, 2008**  
**File No. 000-52209**

Dear Mr. Heintz:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief