

Mail Stop 3561

December 10, 2009

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

Re: Carbiz Inc.
Form 10-K for the Fiscal Year Ended January 31, 2009
Filed April 24, 2009
Form 10-Q for the Quarterly Period Ended July 31, 2009
Filed September 10, 2009
File No. 000-52209

Dear Mr. Heintz:

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

Sincerely,

Andrew Mew
Accounting Branch Chief