

Mail Stop 4561

June 4, 2007

Lyne B. Andrich
Chief Financial Officer
Cobiz Inc.
821 17th Street
Denver, CO 80202

**Re: Cobiz Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 15, 2007
File No. 001-15955**

Dear Ms.Andrich:

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

Sincerely,

Paul Cline
Senior Accountant