



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

Via: US Mail and Fax

September 30, 2009

Mr. Tim Leong,
Chief Financial Officer, Principal Accounting Officer, Sr. VP and Sec.
CIBT Education Group, Inc.
1200-777 West Broadway
Vancouver, BC V5Z AJ7
Canada

RE: CIBT Education Group, Inc.
Form 20-F for the year ended August 31, 2008
Filed March 25, 2009
File No. 1-34021

Dear Mr. Leong:

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

Sincerely,

Larry Spigel
Assistant Director