



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 Spirgel  
Assistant Director