



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 16th 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