

Mail Stop 4561

March 13, 2008

Ware H. Grove  
Chief Financial Officer  
CBIZ, Inc.  
6050 Oak Tree Boulevard, South  
Suite 500  
Cleveland, Ohio 44131

**Re:   CBIZ, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 16, 2007**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 06, 2007**  
**File No. 001-32961**

Dear Mr. Grove:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief