

Via Facsimile and U.S. Mail  
Mail Stop 4720

May 7, 2010

Mr. Ronald Brus  
Chief Executive Officer  
Crucell N.V.  
Archimedesweg 4-6  
2333 CN Leiden, The Netherlands

**Re: Crucell N.V.**  
**Form 20-F for the Period Ended December 31, 2008**  
**Filed April 22, 2009**  
**File No. 000-30962**

Dear Mr. Brus:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief