



DIVISION OF  
CORPORATION FINANCE

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

April 22, 2013

Via E-mail

J.C. Stefan Spicer  
President and Chief Executive Officer  
Central Fund of Canada Limited  
Hallmark Estates, #805  
1323-15<sup>th</sup> Avenue S.W.  
Calgary, Alberta T3C 0X8  
Canada

**Re: Central Fund of Canada Limited  
Annual Report on Form 40-F  
Filed December 12, 2012  
File No. 001-09038**

Dear Mr. Spicer:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Tom Kluck

Tom Kluck  
Legal Branch Chief