

Room 4561

May 23, 2007

Deborah Fortescue-Merrin
President and Chief Executive Officer
Creator Capital Limited
Canon's Court
22 Victoria Street
Hamilton HM 12, Bermuda

Re: Creator Capital Limited
Form 20-F/A for the fiscal year ended December 31, 2005
Filed December 12, 2006
File No. 001-14611

Dear Mrs. Fortescue-Merrin:

We have completed our review of your Form 20-F/A and related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian
Accounting Branch Chief