



DIVISION OF
CORPORATION FINANCE

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

March 3, 2011

Via Facsimile

Deborah Fortescue-Merrin, Chairman and Director
Creator Capital Limited
73 Front Street, Floor Two
Hamilton HM 12
Bermuda

Re: Creator Capital Limited
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 22, 2010
Form 20-F/A for the Fiscal Year Ended December 31, 2009
Filed August 23, 2010
Form 20-F/A for the Fiscal Year Ended December 31, 2009
Filed March 3, 2011
File No. 001-14611

Dear Ms. Fortescue-Merrin:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant