



DIVISION OF  
CORPORATION FINANCE

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

February 21, 2013

Via E-mail

Deborah Fortescue-Merrin  
President, Chief Executive Officer, and Chief Financial Officer  
Creator Capital Limited  
65 Front Street, Floor Six  
Hamilton HM 12  
Bermuda

**Re: Creator Capital Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2011**  
**Filed May 15, 2012**  
**File No. 001-14611**

Dear Ms. Fortescue-Merrin:

We issued comments on the above-captioned filing on November 15, 2012. On February 5, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Melissa Walsh, Staff Accountant, at (202) 551-3224 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have any questions.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs  
Assistant Director