



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 1, 2007

Mr. Dan Hamilton, Chief Financial Officer
Crystallex International Corporation
18 King Street East, Suite 1210
Toronto, ON M5C-1C4
Canada

**Re: Crystallex International Corporation
Form 40-F for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File No. 001-14620**

Dear Mr. Hamilton:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief