



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2009

Via U.S. Mail and Fax (416) 203-0099

Mr. Hemdat Sawh  
Chief Financial Officer  
Crystallex International Corporation  
18 King Street East, Suite 1210  
Toronto, Ontario  
Canada M5C 1C4

Re: Crystallex International Corporation  
Form 40-F for the Fiscal Year Ended December 31, 2007  
Filed April 1, 2008

Form 40-F for the Fiscal Year Ended December 31, 2008  
Filed March 31, 2009

File No. 1-14620

Dear Mr. Sawh:

We have reviewed your response letter dated May 21, 2009, along with the filings referenced above, and have the following comment. Please provide a written response to our comment. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 40-F for the fiscal year ended December 31, 2008

Note 7 – Share capital, options

1. We note your response to our prior comment 1 from our letter dated April 21, 2009. Your response does not address the specific exceptions to liability classification described in footnote 19 of SFAS No. 123(R). We note you are granting options with an exercise price denominated in Canadian dollars to directors and employees in the United States and Venezuela. Further, your functional currency is the United States dollar. Therefore, it appears for employees and directors in the United States and Venezuela, the value of their options will vary not only in relation to changes in price of your shares, but also to changes in the value of Canadian dollars against United States dollars. As a result, we believe that paragraph 33 and footnote 19 of SFAS No. 123(R) require liability accounting for these options for purposes of US GAAP. We believe you should restate your financial statements accordingly. If you conclude that the impact of the error is not material, provide a detailed analysis supporting your conclusion. See SAB Topic 1:M.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Bob Carroll at (202) 551-3362 or Sandy Eisen at (202) 551-3864 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief