



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

DIVISION OF  
CORPORATION FINANCE

June 12, 2006

Mail Stop 7010

*By U.S. Mail and facsimile to (303) 468-4266*

Ronald R. Snyder  
President and Chief Executive Officer  
Crocs, Inc.  
6273 Monarch Park Place  
Niwot, Colorado 80503

**Re: Crocs, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 25, 2006**  
**File No. 333-134481**

Dear Mr. Snyder:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note a number of blank spaces throughout your registration statement for information that you are not entitled to omit under Rule 430A, such as the names and the number of shares to be offered by selling stockholders. Please note that we may have additional comments once you have provided this disclosure.

Therefore, please allow us sufficient time to review your complete disclosure prior to any distribution of preliminary prospectuses.

Principal and Selling Stockholders, page 71

2. Please disclose any material relationship that the selling stockholders have had with your company over the last three years. Alternatively, please provide cross-references to this information. Refer to Item 507 of Regulation S-K.
3. With respect to each selling stockholder that is not a natural person, please disclose the natural persons with dispositive voting or investment control of it.
4. Disclose when each of the selling stockholders acquired the shares of common stock and the nature of the transaction. We note your disclosure in the note at the top of page 72. Please clarify with respect to each selling stockholder.

Exhibits

5. Please note that we will review your underwriting agreement and the opinion of Faegre & Benson when they are filed and may comment on either exhibit. Please allow a reasonable time for our review prior to requesting acceleration.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Matt Franker, Staff Attorney, at (202) 551-3749 or Lesli Sheppard, Senior Staff Attorney, at (202) 551-3708 with any questions. Alternatively, you may contact me at (202) 551-3760.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Jeffrey A. Sherman, Esq. (*via facsimile* 303/607-3600)  
Faegre & Benson LLP  
1900 Fifteenth Street  
Boulder, Colorado 80302