



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

Mail Stop 7010

December 21, 2007

Via U.S. mail and facsimile

Mr. Peter S. Case  
Chief Financial Officer  
Crocs, Inc.  
6328 Monarch Park Place  
Niwot, Colorado 80503

RE: Form 10-K for the fiscal year ended December 31, 2006  
Form 10-Q for the period ended September 30, 2007  
File No. 1-51754

Dear Mr. Case:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant