



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2018

Anne Mehlman  
Chief Financial Officer  
Crocs, Inc.  
7477 East Dry Creek Parkway  
Niwot, Colorado 80503

**Re: Crocs, Inc.**  
**Form 10-K for the year ended December 31, 2017**  
**Filed February 28, 2018**  
**File No. 000-51754**

Dear Ms. Mehlman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction