



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

December 16, 2010

Mr. Andrew L. Krawitt  
Principal Financial Officer  
Crane Co.  
100 First Stamford Place  
Stamford, CT 06902

**RE: Crane Co.**  
**Form 10-K for the Fiscal Year ended December 31, 2009**  
**Forms 10-Q for the Fiscal Periods ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**Form 8-K filed on October 25, 2010**  
**File No. 1-1657**

Dear Mr. Krawitt:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief