

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 11, 2006

Mr. John F. Giblin  
Executive Vice President – Finance  
Crawford & Company  
5620 Glenridge Drive, N.E.  
Atlanta, GA 30342

**Re: Crawford & Company**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 15, 2005**  
**File No. 001-10356**

Dear Mr. Giblin:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief