

Via Facsimile and U.S. Mail
Mail Stop 6010

November 18, 2008

Mr. Jeffrey T. Bowman
President and Chief Executive Officer
Crawford & Company
1001 Summit Boulevard
Atlanta, Georgia 30319

Re: Crawford & Company
Form 10-K for the Year Ended December 31, 2007
Filed March 14, 2008
File No. 001-10356

Dear Mr. Bowman:

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

Sincerely,

Jeff Riedler
Assistant Director