



DIVISION OF
CORPORATION FINANCE

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

August 22, 2011

Via E-mail

W. Bruce Swain
Executive Vice President and Chief Financial Officer
Crawford & Company
1001 Summit Boulevard
Atlanta, Georgia 30319

**Re: Crawford & Company
Form 10-K for the Year Ended December 31, 2010
Filed on March 4, 2011
File No. 001-10356**

Dear Mr. Swain:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing[s] to be certain that the filing[s] include[s] the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief