



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2010

Mr. John H. Duerden  
President Chief Executive Officer and Director  
Crocs, Inc.  
6328 Monarch Park Place  
Niwot, Colorado 80503

Re: **Croc, Inc.**  
**Form 10-K for Fiscal Year December 31, 2009**  
**Filed February 25, 2010**  
**File No. : 000-51754**

Dear Mr. Duerden:

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

Very truly yours,

Errol Sanderson  
Financial Analyst