



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

DIVISION OF  
CORPORATION FINANCE

January 14, 2016

Mail Stop 4631

Via Email

Ms. Carrie Teffner  
Chief Financial Officer  
Crocs, Inc.  
7477 East Dry Creek Parkway  
Niwot, Colorado 80503

**Re: Crocs, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed March 2, 2015**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2015**  
**Filed November 9, 2015**  
**Form 8-K filed on November 5, 2015**  
**File No. 0-51754**

Dear Ms. Teffner:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction