



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

December 16, 2010

Mr. Andrew L. Krawitt
Principal Financial Officer
Crane Co.
100 First Stamford Place
Stamford, CT 06902

RE: Crane Co.
Form 10-K for the Fiscal Year ended December 31, 2009
Forms 10-Q for the Fiscal Periods ended March 31, 2010, June 30, 2010
and September 30, 2010
Form 8-K filed on October 25, 2010
File No. 1-1657

Dear Mr. Krawitt:

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

Sincerely,

Rufus Decker
Accounting Branch Chief