

CRAWFORD & CO  
Form 8-K  
May 05, 2008

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM 8-K**

**CURRENT REPORT PURSUANT**  
**TO SECTION 13 OR 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported): May 5, 2008**

**CRAWFORD & COMPANY**

(Exact Name of Registrant as Specified in Its Charter)

Georgia

(State or Other Jurisdiction of Incorporation)

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**1-10356**  
(Commission File Number)

**58-0506554**  
(IRS Employer Identification No.)

**1001 Summit Blvd., Atlanta, Georgia**  
(Address of Principal Executive Offices)

**30319**  
(Zip Code)

**(404) 300-1000**

(Registrant's Telephone Number, Including Area Code)

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02. Results of Operations and Financial Condition

On May 5, 2008, Crawford & Company (the Company) issued a press release containing information about the Company's financial condition, results of operations, and cash flows for the first quarter of 2008. A copy of the press release is attached hereto as Exhibit 99.1.

The press release contains non-GAAP financial measures and a reconciliation to the related GAAP measure is included. Operating earnings is one of the key performance measures used by the Company's senior management to evaluate the performance of its business and make resource allocation decisions. The Company believes this measure is useful to investors in that it allows them to evaluate its performance using the same criteria that management uses.

ITEM 8.01. Other Events

The Company has made available on the Company's website at [www.crawfordandcompany.com](http://www.crawfordandcompany.com) a presentation designed to enhance the information presented at its quarterly earnings conference call on Monday, May 5, 2008 at 3:00 p.m. Eastern Time. A copy of the presentation is attached hereto as Exhibit 99.2.

ITEM 9.01. Financial Statements, Pro Forma Financial Statements and Exhibits

(c) Exhibits

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated May 5, 2008
99.2	First Quarter 2008 Earnings Conference Call Presentation

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CRAWFORD & COMPANY  
(Registrant)

By: /s/ W. BRUCE SWAIN  
W. Bruce Swain  
Executive Vice President -  
Chief Financial Officer

Dated: May 5, 2008

EXHIBIT INDEX

<b>Number</b>	<b>Descriptions</b>
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