

TOP HAT

May 17, 1995



Pension and Welfare Benefits Administration
 U.S. Department of Labor
 200 Constitution Avenue, NW
 Room N-5507
 Washington, DC 20210

Re: Top Hat Plan Exemption
 Crawford & Company ("Crawford")
 5620 Glenridge Drive, N.E.
 Atlanta, Georgia 30342
 EIN: 58-0506554

DOL-PWBA
 PUBLIC DISCLOSURE
 95 JUN 12 PM 2:10

Dear Sirs:

The purpose of this letter is to inform you (in accordance with D.O.L. Regulation 2520.104-23) that Crawford has recently established the following plan established and maintained for the purpose of providing deferred compensation for a select group of its management or highly compensated employees:

Crawford & Company Deferred Compensation Plan ("Deferred Compensation Plan").

As of January 1, 1995, 46 participants were receiving benefits under the Deferred Compensation Plan. Crawford will provide copies of this plan to the Secretary of Labor upon request.

Sincerely,

Karen Stearns

Karen B. Stearns
 Corporate Counsel

c: Eleanor S. Davis, Vice President
 Corporate Benefits
 Eleanor Banister, Esq.
 Mr. David Buckalew