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CRAWFORD & CO
Form 8-K
April 26, 2004

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): April 26, 2004

CRAWFORD & COMPANY

(Exact name of Registrant as specified in its charter)

GEORGIA

(State or other jurisdiction of incorporation)

1-10356

(Commission File Number)

58-0506554

(IRS Employer Identification No.)

5620 Glenridge Drive, N.E., Atlanta, Georgia 30342

(Address of principal executive offices) (Zip Code)

(404) 256-0830

(Registrant's telephone number, including area code)

ITEM 7. Financial Statements, Pro Forma Financial Statements and Exhibits

(c) Exhibits

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| Exhibit No. ----- | Description ----- |
|----------------------|------------------------------------|
| 99.1 | Press Release dated April 26, 2004 |

ITEM 12. Results of Operations and Financial Condition

On April 26, 2004, 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 2004. 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.

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/ JOHN F. GIBLIN

John F. Giblin
Executive Vice President and
Chief Financial Officer

Dated: April 26, 2004

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EXHIBIT INDEX

| Number ----- | Descriptions ----- |
|-----------------|-------------------------------------|
| 99.1 | Press Release issued April 26, 2004 |

