

CRAWFORD & CO
Form NT 10-Q
May 11, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 12b-25

Commission File Number 001-10356

NOTIFICATION OF LATE FILING

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR Form N-CSR
For Period Ended: March 31, 2007

- | | |
|--|---|
| <input type="radio"/> Transition Report on Form 10-K | <input type="radio"/> Transition Report on Form 10-Q |
| <input type="radio"/> Transition Report on Form 20-F | <input type="radio"/> Transition Report on Form N-SAR |
| <input type="radio"/> Transition Report on Form 11-K | |

For the Transition Period Ended:

Nothing in this report shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the information relates: _____

**PART I
REGISTRANT INFORMATION**

Full Name of Registrant Crawford & Company
Former Name if Applicable _____
Address of Principal Executive Office (*Street and number*) 5620 Glenridge Dr., N.E.
City, State and Zip Code Atlanta, Georgia 30342

PART II
RULE 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described below in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR, or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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**PART III
NARRATIVE**

State below in reasonable detail the reasons why the Form 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report portion thereof could not be filed within the prescribed time period.

Crawford & Company (the Company) has been unable to complete its Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2007, within the prescribed time period as management needs additional time to complete its review of certain accruals.

**PART IV
OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification:

W. Bruce Swain
EVP Chief Financial Officer 404-847-4407

(Name) (Area Code)(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify the report(s).

Yes No

(3) Is it anticipated that any significant change in the results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Crawford & Company

(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 11, 2007

By: /s/ W. Bruce Swain

W. Bruce Swain
EVP Chief Financial Officer

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