Crocs, Inc. Form SC 13G/A February 14, 2008

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 1)\*

CROCS, INC.

(Name of Issuer)

Common Stock, par value \$0.001

(Title of Class of Securities)

227046109

——————
(CUSIP Number)

December 31, 2007

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[] Rule 13d-1(b) [X] Rule 13d-1(c) [] Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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| CUSIP No.            | 227046109                            |                              | 13G                                   | Page   | 2 of 1 | 0 Pages    |  |  |
|----------------------|--------------------------------------|------------------------------|---------------------------------------|--------|--------|------------|--|--|
| 1                    | NAME OF REPC                         |                              | G PERSON<br>ATION NO. OF ABOVE PERSON |        |        |            |  |  |
|                      | S.A.C. Capit                         | S.A.C. Capital Advisors, LLC |                                       |        |        |            |  |  |
| 2                    | CHECK THE AP                         | PROPI                        | RIATE BOX IF A MEMBER OF A GROUP*     |        |        | [ ]<br>[X] |  |  |
| 3                    | SEC USE ONLY                         | ·                            |                                       |        |        |            |  |  |
| 4                    | CITIZENSHIP OR PLACE OF ORGANIZATION |                              |                                       |        |        |            |  |  |
|                      | Delaware                             |                              |                                       |        |        |            |  |  |
|                      |                                      | 5                            | SOLE VOTING POWER                     |        |        |            |  |  |
|                      |                                      |                              | 0                                     |        |        |            |  |  |
| NUMBER OF<br>SHARES  |                                      | 6                            | SHARED VOTING POWER                   |        |        |            |  |  |
| BENEFICIAL<br>OWNED  | ТХ                                   |                              | 812,619 (see Item 4)                  |        |        |            |  |  |
| BY<br>EACH           | _                                    | 7                            | SOLE DISPOSITIVE POWER                |        |        |            |  |  |
| SUPPORTING<br>PERSON |                                      |                              | 0                                     |        |        |            |  |  |
| WITH                 | _                                    | 8                            | SHARED DISPOSITIVE POWER              |        |        |            |  |  |
|                      |                                      |                              | 812,619 (see Item 4)                  |        |        |            |  |  |
| 9                    | AGGREGATE AM                         | 10UNT                        | BENEFICIALLY OWNED BY EACH REPORTI    | ING PE | CRSON  |            |  |  |
|                      | 812,619 (see Item 4)                 |                              |                                       |        |        |            |  |  |
| 10                   | CHECK BOX IF                         | THE                          | AGGREGATE AMOUNT IN ROW (9) EXCLU     | ES CE  | ERTAIN | SHARES     |  |  |
|                      | [ ]                                  |                              |                                       |        |        |            |  |  |
| 11                   | PERCENT OF C                         | CLASS                        | REPRESENTED BY AMOUNT IN ROW (9)      |        |        |            |  |  |
|                      | 1.0% (see Item 4)                    |                              |                                       |        |        |            |  |  |
| 12                   | TYPE OF REPORTING PERSON*            |                              |                                       |        |        |            |  |  |
|                      | 00                                   |                              |                                       |        |        |            |  |  |
|                      |                                      | *SEE                         | INSTRUCTION BEFORE FILLING OUT        |        |        |            |  |  |

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| CUSIP No.            | 227046109   |        | 13G                                   | Page  | 3 of 1 | 0 Pages    |  |  |
|----------------------|---|--------|---------------------------------------|-------|--------|------------|--|--|
| 1                    | NAME OF REPO                                      |        | G PERSON<br>ATION NO. OF ABOVE PERSON |       |        |            |  |  |
|                      | S.A.C. Capital Management, LLC                    |        |                                       |       |        |            |  |  |
| 2                    | CHECK THE A                                       | PPROPF | RIATE BOX IF A MEMBER OF A GROUP*     |       |        | [ ]<br>[X] |  |  |
| 3                    | 3 SEC USE ONLY                                    |        |                                       |       |        |            |  |  |
| 4                    | CITIZENSHIP OR PLACE OF ORGANIZATION              |        |                                       |       |        |            |  |  |
|                      | Delaware  |        |                                       |       |        |            |  |  |
|                      |   | 5      | SOLE VOTING POWER                     |       |        |            |  |  |
|                      |   |        | 0                                     |       |        |            |  |  |
| NUMBER OF<br>SHARES  | T. V.   | 6      | SHARED VOTING POWER                   |       |        |            |  |  |
| BENEFICIAL<br>OWNED  | ГГ  |        | 812,619 (see Item 4)                  |       |        |            |  |  |
| BY<br>EACH           | -   | 7      | SOLE DISPOSITIVE POWER                |       |        |            |  |  |
| SUPPORTING<br>PERSON |   |        | 0                                     |       |        |            |  |  |
| WITH                 | -   | 8      | SHARED DISPOSITIVE POWER              |       |        |            |  |  |
|                      |   |        | 812,619 (see Item 4)                  |       |        |            |  |  |
| 9                    | AGGREGATE AN                                      | MOUNT  | BENEFICIALLY OWNED BY EACH REPORTI    | NG PE | RSON   |            |  |  |
|                      | 812,619 (see Item 4)                              |        |                                       |       |        |            |  |  |
| 10                   | CHECK BOX II                                      | F THE  | AGGREGATE AMOUNT IN ROW (9) EXCLUD    | ES CE | RTAIN  | SHARES     |  |  |
|                      | [ ]   |        |                                       |       |        |            |  |  |
| 11                   | PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) |        |                                       |       |        |            |  |  |
|                      | 1.0% (see Item 4)                                 |        |                                       |       |        |            |  |  |
| 12                   | TYPE OF REPORTING PERSON*                         |        |                                       |       |        |            |  |  |
|                      | 00  |        |                                       |       |        |            |  |  |
|                      |   | *SEE   | INSTRUCTION BEFORE FILLING OUT        |       |        |            |  |  |

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| CUSIP No  | . 2   | 27046109  | 13G   | Page       | 4 of 1   | .0 Pages   |  |
|---|-------|---|---|------------|----------|------------|--|
| :<br>:  | <br>1 | NAME OF REPORTING I.R.S. IDENTIFICA Sigma Capital Man | ATION NO. OF ABOVE PERSON   |            |          |            |  |
| :   | <br>2 |   | RIATE BOX IF A MEMBER OF A GROUP*   |            |          | [ ]<br>[x] |  |
| :   | 3     | SEC USE ONLY  |   |            |          |            |  |
|   |       | CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware        |   |            |          |            |  |
| NUMBER OF SHARES BENEFICIA OWNED BY EACH SUPPORTING PERSON WITH | ALL   | <br>6<br><br>7  | SOLE VOTING POWER  0 SHARED VOTING POWER  0 (see Item 4) SOLE DISPOSITIVE POWER  0 SHARED DISPOSITIVE POWER |            |          |            |  |
|   | <br>9 | AGGREGATE AMOUNT  0 (see Item 4)                      | 0 (see Item 4) BENEFICIALLY OWNED BY EACH REPORT:   | <br>[NG PE | <br>RSON |            |  |
| 10  | 0     | CHECK BOX IF THE                                      | AGGREGATE AMOUNT IN ROW (9) EXCLUI  | )ES CE     | RTAIN    | SHARES     |  |
| 1:  | 1     | PERCENT OF CLASS 0% (see Item 4)                      | REPRESENTED BY AMOUNT IN ROW (9)  |            |          |            |  |
| 1:  | 2     | TYPE OF REPORTING                                     | G PERSON*   |            |          |            |  |
|   |       | *SEE  | INSTRUCTION BEFORE FILLING OUT  |            | <b></b>  |            |  |

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| CUSIP No.            | 227046109                 |  | 13G                                | Page 5 of 10 | Pages |  |  |  |
|----------------------|---------------------------|--|------------------------------------|--------------|-------|--|--|--|
|                      |                           |  |                                    |              |       |  |  |  |
| 1                    |                           | NAME OF REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON |                                    |              |       |  |  |  |
|                      | Steven A. (               | Steven A. Cohen  |                                    |              |       |  |  |  |
| 2                    | CHECK THE A               | APPROPI  | RIATE BOX IF A MEMBER OF A GROUP*  | (a)          |       |  |  |  |
|                      |                           |  |                                    | (b)          |       |  |  |  |
| 3                    | SEC USE ON                | LY   |                                    |              |       |  |  |  |
| 4                    | CITIZENSHI                | CITIZENSHIP OR PLACE OF ORGANIZATION                               |                                    |              |       |  |  |  |
|                      | United States             |  |                                    |              |       |  |  |  |
|                      |                           | 5  | SOLE VOTING POWER                  |              |       |  |  |  |
| NUMBER OF            |                           |  | 0                                  |              |       |  |  |  |
| SHARES<br>BENEFICIAL | T V                       | 6  | SHARED VOTING POWER                |              |       |  |  |  |
| OWNED                | 111 I                     |  | 812,619 (see Item 4)               |              |       |  |  |  |
| BY<br>EACH           |                           | 7  | SOLE DISPOSITIVE POWER             |              |       |  |  |  |
| SUPPORTING<br>PERSON | ī                         |  | 0                                  |              |       |  |  |  |
| WITH                 |                           | 8  | SHARED DISPOSITIVE POWER           |              |       |  |  |  |
|                      |                           |  | 812,619 (see Item 4)               |              |       |  |  |  |
| 9                    | AGGREGATE A               | AMOUNT   | BENEFICIALLY OWNED BY EACH REPORTI | ING PERSON   |       |  |  |  |
|                      | 812,619 (see Item 4)      |  |                                    |              |       |  |  |  |
| 10                   | CHECK BOX                 | IF THE   | AGGREGATE AMOUNT IN ROW (9) EXCLUD | ES CERTAIN S | HARES |  |  |  |
|                      | [ ]                       |  |                                    |              |       |  |  |  |
| 11                   | PERCENT OF                | CLASS  | REPRESENTED BY AMOUNT IN ROW (9)   |              |       |  |  |  |
|                      | 1.0% (see Item 4)         |  |                                    |              |       |  |  |  |
| 12                   | TYPE OF REPORTING PERSON* |  |                                    |              |       |  |  |  |
|                      | IN                        |  |                                    |              |       |  |  |  |
|                      |                           | *SEE   | INSTRUCTION BEFORE FILLING OUT     |              |       |  |  |  |

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Item 1(a) Name of Issuer:

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Crocs, Inc.

Item 1(b) Address of Issuer's Principal Executive Offices:

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6328 Monarch Park Place, Niwot Colorado 80503

Items 2(a) Name of Person Filing:

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This statement is filed by: (i) S.A.C. Capital Advisors, LLC ("SAC Capital Advisors") with respect to Issuer's Common Stock, par value \$0.001 (the "Shares"), beneficially owned by S.A.C. Capital Associates, LLC ("SAC Capital Associates"), S.A.C. MultiQuant Fund, LLC ("SAC MultiQuant Fund") and S.A.C. Select Fund, LLC (SAC Select Fund); (ii) S.A.C. Capital Management, LLC ("SAC Capital Management") with respect to Shares beneficially owned by SAC Capital Associates, SAC MultiQuant Fund and SAC Select Fund; (iii) Sigma Capital Management, LLC ("Sigma Management") with respect to Shares beneficially owned by Sigma Capital Associates, LLC ("Sigma Capital Associates") and (iv) Steven A. Cohen with respect to Shares beneficially owned by SAC Capital Advisors, SAC Capital Management, SAC Capital Associates, SAC MultiQuant Fund, SAC Select Fund, Sigma Management and Sigma Capital Associates.

Item 2(b) Address of Principal Business Office:

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The address of the principal business office of (i) SAC Capital Advisors and Mr. Cohen is 72 Cummings Point Road, Stamford, Connecticut 06902 and (ii) SAC Capital Management and Sigma Management is 540 Madison Avenue, New York, New York 10022.

Item 2(c) Citizenship:

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SAC Capital Advisors, SAC Capital Management and Sigma Management are Delaware limited liability companies. Mr. Cohen is a United States citizen.

Item 2(d) Title of Class of Securities:

\_\_\_\_\_

Common Stock, par value \$0.001

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Item 2(e) CUSIP Number:

\_\_\_\_\_

227046109

Item 3 Not Applicable

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The percentages used herein are calculated based upon the Shares issued and outstanding as of October 31, 2007 as reported on the Issuer's quarterly report on Form 10-Q filed with the Securities and Exchange Commission for the quarterly period ended September 30, 2007.

As of the close of business on December 31, 2007:

- 1. S.A.C. Capital Advisors, LLC
- (a) Amount beneficially owned: 812,619
- (b) Percent of class: 1.0%
- (c)(i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: 812,619
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: 812,619
- 2. S.A.C. Capital Management, LLC
- (a) Amount beneficially owned: 812,619
- (b) Percent of class: 1.0%
- (c)(i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: 812,619
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: 812,619
- 3. Sigma Capital Management, LLC
- (a) Amount beneficially owned: -0-
- (b) Percent of class: 0%
- (c)(i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: -0-
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: -0-
- 4. Steven A. Cohen
- (a) Amount beneficially owned: 812,619
- (b) Percent of class: 1.0%

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- (c)(i) Sole power to vote or direct the vote: -0(ii) Shared power to vote or direct the vote: 812,619
  (iii) Sole power to dispose or direct the disposition: -0(iv) Shared power to dispose or direct the disposition: 812,619
- SAC Capital Advisors, SAC Capital Management, Sigma Management and Mr. Cohen do not directly own any Shares. Pursuant to investment management agreements, each of SAC Capital Advisors and SAC Capital Management share all investment and voting power with respect to the securities

held by SAC Capital Associates, SAC MultiQuant Fund and SAC Select Fund. Pursuant to an investment management agreement, Sigma Management maintains investment and voting power with respect to the securities held by Sigma Capital Associates. Mr. Cohen controls each of SAC Capital Advisors, SAC Capital Management and Sigma Management. By reason of the provisions of Rule 13d-3 of the Securities Exchange Act of 1934, as amended, each of SAC Capital Advisors, SAC Capital Management and Mr. Cohen may be deemed to own beneficially 812,619 Shares (representing approximately 1.0% of the Shares outstanding). Each of SAC Capital Advisors, SAC Capital Management, Sigma Management and Mr. Cohen disclaim beneficial ownership of any of the securities covered by this statement.

Item 5 Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. [X]

Item 6 Ownership of More than Five Percent on Behalf of Another

Person:

Not Applicable

Item 7 Identification and Classification of the

Subsidiary Which Acquired the Security Being
Reported on By the Parent Holding Company:

Not Applicable

Item 8 Identification and Classification of Members

\_\_\_\_\_

of the Group:

Not Applicable

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Item 9 Notice of Dissolution of Group:

\_\_\_\_\_

Not Applicable

Item 10 Certification:

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By signing below the signatory certifies that, to the best of his knowledge

and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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### SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief,  ${\tt I}$  certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2008

S.A.C. CAPITAL ADVISORS, LLC

By: /s/ Peter Nussbaum

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Name: Peter Nussbaum Title: Authorized Person

S.A.C. CAPITAL MANAGEMENT, LLC

By: /s/ Peter Nussbaum

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Name: Peter Nussbaum
Title: Authorized Person

SIGMA CAPITAL MANAGEMENT, LLC

By: /s/ Peter Nussbaum

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Name: Peter Nussbaum Title: Authorized Person

STEVEN A. COHEN

By: /s/ Peter Nussbaum

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Name: Peter Nussbaum Title: Authorized Person

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