This heel was developed by Gerdine Crawford-Strong and first appeared in Knitter's Magazine, Fall 2003 (a very difficult issue to get hold of). It's the easiest heel I've found, as it requires no picking up stitches from a heel flap.

Instructions are top-down, and for a set of 5 double-pointed needles, though it can be easily modified for 4 or for Magic Loop.

Knit cuff to the point of starting the heel.
Needles 1 and 2: Instep sts
Needles 3 and 4: Heel and gusset sts

**Round 1**
Needles 1 and 2: Work in established pattern
Needle 3: K1, M1, knit to end of needle.
Needle 4: Knit to last st, M1, K1

**Round 2**
Needles 1 and 2: Work in established pattern
Needles 3 and 4: Knit

Repeat rounds 1 and 2 until needles 3 and 4 each have two fewer than double the original number of stitches.

**Heel Turn**
Turn work to begin heel turn on a WS row.

**Row 1**
Needle 4: Sl 1, Purl to end
Needle 3: P1, P2tog, P1, turn

**Row 2:** Sl 1, K3, ssk, K1, turn. Note that there will be a small gap between working stitches that form the heel turn and unworked heel stitches.

**Row 3:** Sl 1, Purl to within 1 st of gap, P2tog, P1, turn.

**Row 4:** Sl 1, Knit to within 1 st of gap, ssk, K1, turn.

Repeat rows 3 and 4 until all side stitches have been worked, and needles 3 and 4 contain the original number of stitches. Should end with a completed row 4.

Continue knitting foot of sock as normal.