



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 2, 2007

Via US Mail and Facsimile

Via Fax & U.S. Mail

Mr. Bruce A. Klein  
Chief Financial Officer  
Clarcor, Inc.  
840 Crescent Centre Drive  
Suite 600  
Franklin, Tennessee 37067

**Re: Clarcor, Inc.  
Form 10-K for the year ended December 2, 2006  
File No. 001-11024**

Dear Mr. Klein

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief