

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

January 6, 2012

Via E-mail
Mr. Norman E. Johnson
Chief Executive Officer and Director
CLARCOR Inc.
840 Crescent Centre Drive, Suite 600
Franklin, Tennessee 37067

Re: CLARCOR Inc.

Form 10-K for the year ended November 27, 2010

Filed January 21, 2011 File No. 001-11024

Dear Mr. Johnson:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey Accounting Branch Chief