



DIVISION OF
CORPORATION FINANCE

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

December 10, 2012

Mr. Christopher Conway
President and Chief Executive Officer
CLARCOR, Inc.
840 Crescent Centre Drive, Suite 600
Franklin, Tennessee 37067

Re: CLARCOR, Inc.
Form 10-K for the year ended December 3, 2011
Filed January 27, 2012
File No. 001-11024

Dear Mr. Conway:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey
Accounting Branch Chief