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

FORM 8-K

CURRENT REPORT

Pursuant To Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 24, 2008 (January 23, 2008)

CLARCOR INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation)

1-11024

(Commission File Number)

36-0922490

(IRS Employer Identification
Number)

840 Crescent Centre Drive, Suite 600, Franklin, TN

(Address of principal executive offices)

37067

(Zip Code)

Registrant's telephone number, including area code 615-771-3100

(Former name or former address, if changed since last report).

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2.below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 5.02. Departure of Directors or Principal Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

On January 23, 2008, CLARCOR Inc., a Delaware corporation (the “Company”) accepted the resignation of Dr. Arthur B. Laffer from its Board of Directors effective immediately. Dr. Laffer resigned for personal reasons unrelated to the Company.

Item 9.01. Financial Statements and Exhibits.

(d) *Exhibits.*

17.1 Letter of resignation submitted by Arthur B. Laffer

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CLARCOR INC.

By: /s/ Richard M. Wolfson
Richard M. Wolfson
Vice President, General Counsel and Secretary

Date: January 24, 2008

EXHIBIT INDEX

No. Exhibit

17.1 Letter of resignation submitted by Arthur B. Laffer

LAFFER ASSOCIATES

January 23, 2008

Mr. Norman E. Johnson
Chairman, President and Chief Executive Officer
CLARCOR Inc.
840 Crescent Centre Dr.
Suite 600
Franklin, TN 37067

Re: Resignation

Dear Norm,

It is with great regret that I must resign from the Board of Directors of CLARCOR Inc. effective today, and to withdraw myself from consideration for re-election in March.

Over the past few months, several personal and professional matters have arisen that I did not anticipate when I joined the Board back in July. The resulting demands on my time will make it impossible for me to provide CLARCOR and its Board with the level of attention and participation that they rightfully expect and deserve.

I confirm that I had no disagreements with CLARCOR on any matter relating to the Company's operations, policies or practices, and my resignation is motivated solely by personal reasons unrelated to the Company or its affairs. To the contrary, I believe CLARCOR is an exceptional company and its Board first rate, and I am disappointed not to be able to continue as a director.

I wish you and the rest of the Board nothing but the best.

Warmest Regards,

A handwritten signature in black ink, appearing to read "Arthur B. Laffer". The signature is fluid and cursive, with a long horizontal stroke at the end.

Arthur B. Laffer

2909 Boston Avenue, 2nd Floor, Nashville, TN 37203
PH: (615) 320-3989 FAX: (615) 320-3806