



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

December 18, 2015

Via E-mail

Scott A. Oboy  
Executive Vice President and Chief Financial Officer  
Commercial Bancshares, Inc.  
118 S. Sandusky Avenue  
Upper Sandusky, Ohio 43351

**Re: Commercial Bancshares, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2014**  
**Filed March 16, 2015**  
**Form 10-Q for the Quarter Ended September 30, 2015**  
**Filed November 13, 2015**  
**File No. 000-27894**

Dear Mr. Oboy:

We have limited our review of your filings to the financial statements and related disclosures and have the following comment.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-Q for the Quarter Ended September 30, 2015

Exhibits 32.1 and 32.2

1. We note that your 906 certifications reference the quarterly report for the period ending September 30, 2014 instead of the quarterly report for the period ending September 30, 2015. Please amend your Form 10-Q for the period ended September 30, 2015 to provide the correct certifications. Please refer to Exchange Act Rule 12b-15, and see C&DI 246.14 in Regulation S-K for additional guidance.

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

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1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact Svitlana Sweat, Staff Accountant, at (202) 551-3326 or me at (202) 551-3512 with any questions.

Sincerely,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan  
Senior Assistant Chief Accountant  
Office of Financial Services