



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 5, 2008

Gary Clark  
Chief Executive Officer  
Commerce Holdings, Inc.  
10 Universal City Plaza, Suite 1950  
Universal City, CA 91608

**Re: Commerce Holdings, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 31, 2008**  
**File No. 0-52564**

Dear Mr. Clark:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief

cc: Gordon Dihly, Esq.  
Fax: (303) 397-1967