



DIVISION OF
CORPORATION FINANCE

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

April 21, 2009

By U.S. Mail and Facsimile to: (816) 234-2369

Jeffery D. Aberdeen
Controller
Commerce Bancshares, Inc.
1000 Walnut
Kansas City, MO 64106

**Re: Commerce Bancshares, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 000-02989**

Dear Mr. Aberdeen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief