



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