

COMMERCE BANCSHARES INC /MO/

Form RW

January 24, 2007

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**VIA EDGAR AND OVERNIGHT DELIVERY**

Mr. Christian Windsor, Special Counsel  
U.S. Securities and Exchange Commission  
Division of Corporate Finance, Mail Stop 4563  
450 Fifth Street, N.W.  
Washington, DC 20549-3561

**Re:** Commerce Bancshares, Inc. Form S-3 Withdrawal Request  
File No. 333-140053

Dear Mr. Windsor:

The undersigned, as Controller of Commerce Bancshares, Inc., hereby requests withdrawal of the following Form S-3 registration statement for the reason, unknown to us at the time we filed the registration statement, that the EDGAR tagging on the file inaccurately reflected that it was a Form S-3 filing rather than a Form S-3ASR filing, as it actually was. Upon withdrawal, we will be re-filing the same document with the correct EDGAR tagging.

Registration Statement

Date Filed

EDGAR Accession No.

Form S-3

1-19-2007

0000950-137-07-000448

If you should have any questions, please do not hesitate to contact the undersigned.

Very truly yours,

/s/ Jeffery D. Aberdeen  
Jeffery D. Aberdeen  
Controller