



DIVISION OF
CORPORATION FINANCE

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

August 29, 2025

John W. Kemper
Chief Executive Officer
Commerce Bancshares, Inc.
1000 Walnut
Kansas City, MO 64106

Re: Commerce Bancshares, Inc.
Registration Statement on Form S-4
Filed August 27, 2025
File No. 333-289873

Dear John W. Kemper:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Paul Aguggia