

COMMERCIAL BANKSHARES INC  
Form 8-K/A  
April 23, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, DC 20549**

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**FORM 8-K/A**

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**CURRENT REPORT PURSUANT**  
**TO SECTION 13 OR 15(D) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

Date of report: **April 23, 2007**

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**COMMERCIAL BANKSHARES, INC.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation)

**033-67254**  
(Commission File Number)

**65-0050176**  
(IRS Employer Identification No.)

**1550 S.W. 57th Avenue, Miami, Florida**  
(Address of Principal Executive Offices)

**33144**  
(Zip Code)

**(305) 267-1200**

(Registrant's Telephone Number, Including Area Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

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- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**EXPLANATORY NOTE**

This Current Report on Form 8-K/A amends the Current Report on Form 8-K dated April 19, 2007 and filed on April 20, 2007.

**Item 8.01. Other Events.**

Commercial Bankshares, Inc. (the Company) is filing this Current Report on Form 8-K/A to disclose the final Form of Election Form and Letter of Transmittal (the Election Form) to be used by the Company's shareholders in connection with the Company's merger (the Merger) with The Colonial BancGroup, Inc. (Colonial), as described in Colonial's Registration Statement on Form S-4 (Registration No. 333-141731), filed in connection with the Merger. The Company expects to distribute the Election Form on April 23, 2007 to the Company's shareholders as of the close of business on April 19, 2007.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

<b>Exhibit No.</b>	<b>Description</b>
99.1	Form of Election Form and Letter of Transmittal

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

April 23, 2007

COMMERCIAL BANKSHARES, INC.

/s/ Barbara E. Reed

Barbara E. Reed

Chief Financial Officer

**Exhibit Index**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Form of Election Form and Letter of Transmittal of Commercial Bankshares, Inc.