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COMMERCIAL BANKSHARES INC

Form 8-K

April 11, 2005

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

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

Date of report (Date of earliest event reported): April 8, 2005

COMMERCIAL BANKSHARES, INC.

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(Exact Name of Registrant as Specified in Its Charter)

Florida

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(State or Other Jurisdiction of Incorporation)

33-67254

65-0050176

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(Commission File Number)

(IRS Employer Identification No.)

1550 S.W. 57th Avenue, Miami, Florida

33144

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(Address of Principal Executive Offices)

(Zip Code)

(305) 267-1200

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(Registrant's Telephone Number, Including Area Code)

N/A

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(Former Name or Former Address, if Changed Since Last Report)

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):

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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ITEM 4.01 Changes in Registrant's Certifying Accountant.

On April 8, 2005, Commercial Bankshares, Inc. (the "Company") engaged Crowe Chizek and Company, LLC as its independent registered certified public accounting firm for the year ended December 31, 2005 and the interim periods prior to such year-end. The decision to retain Crowe Chizek was approved by the Company's Audit Committee.

During the two calendar years ended December 31, 2004 and 2003 and all subsequent interim periods, neither the Company nor anyone acting on behalf of the Company consulted with Crowe Chizek regarding either (i) the application of accounting principles to a specified transaction (either completed or proposed), (ii) the type of audit opinion that might be rendered on the Company's financial statements, or (iii) any matter that was either the subject of a disagreement or reportable event identified in paragraph (a) (1) (iv) or (a) (1) (v) of Item 304 of Regulation S-K.

SIGNATURES

The Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMMERCIAL BANKSHARES, INC.

Date: April 11, 2005

By: /s/ Jack J. Partagas

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President and Chief Operating Officer