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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

Dat	te of report (Date of earliest ever	nt reported):	April 8, 2005
	COMMERCIAL BANKS	HARES, INC.	
	(Exact Name of Registrant as Sp	pecified in It	s Charter)
	Florida		
	(State or Other Jurisdiction	on of Incorpora	ation)
	33-67254 65-0050176		
	(Commission File Number) (IRS Er	mployer Identi	fication No.)
	1550 S.W. 57th Avenue, Miami, Fl	lorida	33144
	(Address of Principal Executive Of	ffices)	(Zip Code)
	(305) 267-12	200	
	(Registrant's Telephone Number,	, Including Are	ea Code)
	N/A		
	(Former Name or Former Address, if	Changed Since	Last Report)
	Check the appropriate box below in ltaneously satisfy the filing obliq following provisions (see General I	gation of the	registrant under any o
Act	Written communications pursu(17 CFR 230.425)	uant to Rule 4	25 under the Securitie
Act	Soliciting material pursuant (17 CFR 240.14a-12)	t to Rule 14a-	12 under the Exchange
the 1	Pre-commencement communicate Exchange Act (17 CFR 240.14d-2(b))	ions pursuant	to Rule 14d-2(b) under
the 1	Pre-commencement communicate Exchange Act (17 CFR 240.13e-4(c))	ions pursuant	to Rule 13e-4(c) under

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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

President and Chief Operating Officer