

CANADIAN IMPERIAL BANK OF COMMERCE /CAN/
Form 6-K/A
October 02, 2008

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM 6-K/A*
Report of Foreign Issuer
Pursuant to Rule 13a-16 or 15d-16 of
the Securities Exchange Act of 1934**

For the month of October, 2008

Commission File Number: 1-14678

CANADIAN IMPERIAL BANK OF COMMERCE

(Translation of registrant's name into English)

Commerce Court

Toronto, Ontario

Canada M5L 1A2

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Indicate by check mark whether by furnishing the information contained in this form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g 3-2(b) under the Securities Exchange Act of 1934:

Yes No

The information contained in this Form 6-K is incorporated by reference into the Registration Statements on Form F-3 File No. 333-104577 and Form S-8 File nos. 333-130283 and 333-09874.

*** EXPLANATORY NOTE**

As permitted by the rules of the Securities and Exchange Commission (SEC), the financial statements filed by Canadian Imperial Bank of Commerce (CIBC) with the SEC have been prepared in accordance with Canadian generally accepted accounting principles (Canadian GAAP). On July 29, 2008, CIBC filed a Form 6-K (the Original Form 6-K) providing reconciliations between Canadian GAAP and United States generally accepted accounting principles with respect to the financial statements in its Second Quarter 2008 Report. As permitted by the rules of the SEC, these reconciliations were produced in accordance with Item 17 of SEC Form 20-F. This Form 6-K/A provides additional reconciliation information with respect to the financial statements in CIBC 's Second Quarter 2008 Report in accordance with Item 18 of SEC Form 20-F. Except for such additional information, this Form 6-K/A does not modify the disclosure in the Original Form 6-K.

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, thereto duly authorized.

CANADIAN IMPERIAL BANK OF
COMMERCE

Date: October 2, 2008

By: /s/ Francesca Shaw
Name: Francesca Shaw
Title: Senior Vice-President

By: /s/ Marinde Kwok
Name: Marinde Kwok
Title: Vice-President