

Mail Stop 4561

November 1, 2006

Elizabeth Acton  
Chief Financial Officer  
Comerica Incorporated  
Comerica Tower at Detroit Center  
500 Woodward Avenue, MC 3391  
Detroit, Michigan 48226

**RE: Comerica Incorporated  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 1-10706**

Dear Ms. Acton,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Branch Chief