

Mail Stop 4561

June 25, 2009

Ms. Elizabeth S. Acton
Executive Vice President and Chief Financial Officer
Comerica Incorporated
Comerica Bank Tower
1717 Main Street, MC 6404
Dallas, Texas 75201

Re: Comerica Incorporated
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 24, 2009
File No. 001-10706

Dear Ms. Acton:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2008 and have no further comments at this time.

Sincerely,

Paul Cline
Senior Accountant