

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