

Mail Stop 4561

April 17, 2007

Jeffrey D. Kelly  
Chief Financial Officer  
National City Corporation  
1900 East Ninth Street  
Cleveland, Ohio 44114

**RE: National City Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 8, 2007  
File No. 001-10074**

Dear Mr. Kelly,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief