



Comerica Incorporated

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Mark W. Yonkman  
Senior Vice President,  
Assistant Secretary and  
General Counsel - Corporate Finance

0704

August 13, 2002

RECEIVED  
OFFICE OF THE SECRETARY

AUG 13 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Re: Sworn Statements of Principal Executive Officer and Principal Financial Officer of Comerica Incorporated

Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission's June 27, 2002 Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find the sworn statements of Mr. Ralph W. Babb, Jr., principal executive officer, and Ms. Elizabeth S. Acton, principal financial officer, of Comerica Incorporated.

Please acknowledge receipt of this letter and the enclosed sworn statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope enclosed herewith.

Sincerely yours,


Mark W. Yonkman

Enclosures

**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Elizabeth S. Acton, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Comerica Incorporated, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit and Legal Committee of the Board of Directors of Comerica Incorporated.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2001 of Comerica Incorporated;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Comerica Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
 Elizabeth S. Acton  
 August 13, 2002

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Subscribed and sworn to  
 before me this 13<sup>th</sup> day of  
 August 2002.

  
 Notary Public

My Commission Expires:

MARY LOU CHORAZOCZEWSKI  
 NOTARY PUBLIC OAKLAND CO., MI  
 MY COMMISSION EXPIRES Oct 5, 2003  
*acting in Wayne County*