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