

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2006-11-01**
SEC Accession No. [000000000-06-053216](#)

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FILED FOR

COMERICA INC /NEW/

CIK:[28412](#) | IRS No.: [381998421](#) | State of Incorp.:**DE** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **6021** National commercial banks

Mailing Address

*411 WEST LAFAYETTE MC
3419*

*ATTN: BRAD SCHWARTZ
DETROIT MI 48226-3419*

Business Address

*500 WOODWARD AVENUE
MC 3391*

*COMERICA TOWER AVE1ST
FL
DETROIT MI 48226-3509
313 222-9743*

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