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January 31, 2013

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Via Certified MailU.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue N.W., N-1513
Washington, D.C. 202102013 FEB -8 PM 3:04
EBSA/PUBLIC AFFAIRS

Re: Statement of Top-Hat Plan Exemption

Ladies and Gentlemen:

On behalf of Comerica Incorporated, and pursuant to Section 4 of the Delinquent Filer Voluntary Compliance Program, I am hereby filing a statement of exemption for top-hat plans under Department of Labor Regulation § 2520.104-23.

Company: Comerica Incorporated

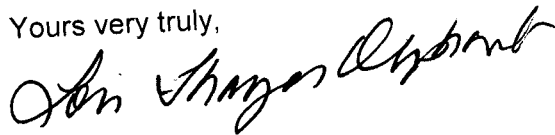
Address: Comerica Bank Tower
1717 Main Street
Dallas, Texas 75201

EIN: 38-1998421

The above-named Company maintains the plans described on the attachment primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Please give me a call should you have any questions regarding this statement.

Yours very truly,



Lori Thayer Oliphant

LTO:dg:lkm
encl.

COMERICA INCORPORATED
ATTACHMENT TO STATEMENT OF TOP-HAT PLAN EXEMPTION

<u>Name of Plan</u>	<u>No. of Employees in Plan</u>
Comerica Amended and Restated Common Stock Deferred Incentive Award Plan	127
Comerica Amended and Restated Deferred Compensation Plan	203
Change of Control Employment Agreement (EVP Version)	23
Employee Agreement (SVP Version)	22
Amended and Restated Benefit Equalization Plan for Employees of Comerica Inc. (SERP)	352
Supplemental Pension and Retiree Medical Agreement	1
Amended and Restated Deferred Compensation Plan (Sterling Plan)	9
Employment letter agreements with former Sterling executive officers (multiple versions)	8
Severance and Non-Competition Agreement (multiple versions)	8
Confidentiality and Severance Agreement (multiple versions)	1
Executive Salary Continuation Agreement (multiple versions)	2
Salary Continuation Agreement (multiple versions)	3

