

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Sterling Bancshares, Inc.		2 Issuer's employer identification number (EIN) 74-2175590	
3 Name of contact for additional information Kenneth C. Guckian	4 Telephone No. of contact (214) 462-6795	5 Email address of contact kcguckian@comerica.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1717 Main Street, MC 6500		7 City, town, or post office, state, and Zip code of contact Dallas, TX 75201	
8 Date of action July 28, 2011		9 Classification and description Common Stock	
10 CUSIP number 858907108	11 Serial number(s)	12 Ticker symbol SBIB	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On July 28, 2011, Comerica Inc. ("CMA") acquired Sterling Bancshares, Inc. ("SBIB") through a merger transaction whereby SBIB merged into CMA (the "Merger"). Pursuant to the Agreement and Plan of Merger, at the effective time of the Merger, each outstanding share of common stock of SBIB (excluding such shares held by SBIB, CMA or their respective subsidiaries) was converted into the right to receive 0.2365 shares of CMA common stock, plus cash in lieu of fractional shares.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ Please see line 16 (below) for full description.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The Merger of SBIB into CMA on July 28, 2011 qualified as a tax-free reorganization within the meaning of section 368(a) of the Internal Revenue Code, as such the total cost basis SBIB shareholders had in SBIB common stock immediately prior to the Merger will exactly equal the total cost basis those shareholders have in CMA common stock immediately after the exchange of shares. SBIB shareholders exchanged 1 share of SBIB common stock for 0.2365 shares of CMA common stock. SBIB shareholders' per share cost basis in CMA shares received as a result of the Merger is calculated by taking the total cost basis in the common stock and dividing by the number of shares of CMA common stock received in the exchange. The result is the shareholders' per share cost basis in CMA common stock.

Part II Organizational Action (continued)

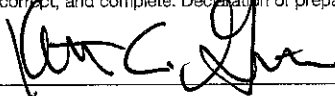
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The applicable Internal Revenue Code sections upon which the tax treatment is based are sections 354, 356, 358 and 1221.

18 Can any resulting loss be recognized? ▶ An SBIB shareholder who receives shares of CMA's common stock in the Merger should not recognize any gain or loss from the transaction. Any shareholder who receives cash in lieu of fractional shares of CMA's common stock is treated as having received the fractional shares in the Merger and then as having exchanged the fractional shares for cash. These holders will generally recognize gain or loss equal to the difference between the tax basis allocable to the fractional shares (as described in line 16, above) and the amount of cash received. The deductibility of capital losses is subject to limitations. Each SBIB shareholder should consult their tax advisor as to determine the amount and character of any gain or loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ 

Date ▶ 1/11/12

Print your name ▶ Kenneth C. Guckian

Title ▶ Senior Vice President - Chief Tax Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	