

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions

Filing Date: **1994-02-10**
SEC Accession No. **0000028412-94-000002**

([HTML Version](#) on [secdatabase.com](#))

SUBJECT COMPANY

ESELCO INC

CIK: **828941** | IRS No.: **382785176** | State of Incorpor.: **MI** | Fiscal Year End: **1231**
Type: **SC 13G** | Act: **34** | File No.: **005-42677** | Film No.: **94505808**
SIC: **4911** Electric services

Business Address
725 E PORTAGE AVE
SAULT STE MARIE MI 49783
9066322221

FILED BY

COMERICA INC /NEW/

CIK: **28412** | IRS No.: **381998421** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **SC 13G**
SIC: **6022** State commercial banks

Mailing Address
411 W LAFAYETTE MAIL
CODE 3415
ATTN: JAY K OBERG
DETROIT MI 48226

Business Address
100 RENAISSANCE CTR
SUITE 3800
DETROIT MI 48243
313224000

<PAGE 1>

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Schedule 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(Amendment No. 2)*

Eselco Inc.
(Name of Issuer)

Common Stock
(Title of Class of Securities)

269070108
(CUSIP Number)

Check the following space if a fee is being paid with this statement ().
(A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

<PAGE 2>

CUSIP NO. 269070108

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF THE ABOVE PERSON
Comerica Bank 38-0477375

2 CHECK THE APPROPRIATE LETTER IF A MEMBER OF A GROUP
(a)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Michigan Banking Corporation

NUMBER OF 5 SOLE VOTING POWER

SHARES 46,379

BENEFICIALLY 6 SHARED VOTING POWER

OWNED BY 0

EACH 7 SOLE DISPOSITIVE POWER

REPORTING 46,379

PERSON 8 SHARED DISPOSITIVE POWER

WITH 0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
46,379

10 CHECK THE SPACE BELOW IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES
()

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
3.56%

12 TYPE OF REPORTING
BK

<PAGE 3>

SCHEDULE 13G

Under the Securities Exchange Act of 1934

Check the following space if a fee is being paid with this statement: ()

Item 1(a) Name of Issuer: Eselco Inc.

Item 1(b) Address of Issuer's Principal Executive Offices:
725 East Portage Avenue
Sault St. Marie, MI 49783

Item 2(a) Name of Person Filing:
Comerica Bank

Item 2(b) Address of Principal Business Officer or, if none, Residence:
One Detroit Center
Detroit, MI 48275

Item 2(c) Citizenship: Michigan Banking Corporation

Item 2(d) Title of Class of Securities:
Common Stock

Item 2(e) Cusip Number: 269070108

Item 3 This statement is filed in pursant to Rules 13d-1(b), or 13d-2(b). The person filing is a Bank as defined in section 3(a)(6) of the Act.

Item 4 Ownership:

(a) Amount Beneficially Owned:	46,379
(b) Percent of Class:	3.56%
(c) Number of shares as to which such person has:	
(i) sole power to vote or direct the vote:	46,379
(ii) shared power to vote or direct the vote:	0
(iii) sole power to dispose or direct the disposition of:	46,379
(iv) shared power to dispose or direct the disposition of:	0

Item 5 Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following: (X)

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security being Reported on by the Parent Holding Co:

<PAGE 4>

Item 8 Identification and Classification of Members of the Group:

Item 9 Notice of Dissolution of Group:

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant of any transaction having such purposes or effect.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

08-Feb-94

Date

Comerica Bank

By: Leslie C. Sheidler
Vice President