

INSTRUCTIONS ON REVERSE SIDE

1330227 07-04-1995

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No. 103492	Idaho Corporation Annual Report Form	2. Registered Agent and Office NOT A P.O. BOX
Return To	Due No Later Than November 30, 1995	CT CORPORATION SYSTEM
Secretary of State	1. Mailing Address - Please Correct if Not Current	300 N 6TH ST
700 W Jefferson	ARBOR NATIONAL COMMERCIAL MORTG	BOISE ID 83701
P.O. Box 83720	IVAN KAUFMAN	3. Incorporated Under The Laws of
Boise, ID 83720-0080	333 EARLE OVINGTON BLVD	NY
* FIRST NOTICE *	UNIONDALE NY 11553	NO: 103492
NO FEE REQUIRED		

4. Names and Addresses of Officers and Directors

	Name	Street or P.O. Address	City	State	Postal Code
President:	Ivan Kaufman	17 Steven Lane,	Kings Point,	New York	11024
Secretary:	Walter K. Horn	121 Weyford Terrace,	Garden City,	New York	11530
Directors:	Ivan Kaufman	17 Steven Lane,	Kings Point,	New York	11024

** SEE ATTACHED LIST **

5. Nature of Business

Commercial Mortgage
Loans

6. I certify that this Annual Report has been examined by me and is to the best of my knowledge true, correct and complete.

Signature

Name (Typed or Printed)


 WALTER K. HORN

Date

10/31/95

Title

Sec. V.P. - Sec

JUN 11 1995

ARBOR NATIONAL COMMERCIAL MORTGAGE CORPORATION

NAME/RESIDENCE	TITLE
Ivan Kaufman 17 Steven Lane Kings Point, NY 11024	Director, President & Chief Executive Officer
Joseph Martello 32 Burnham Drive Smithtown, NY 11787	Chief Financial Officer & Assistant Secretary
Walter K. Horn, Esq. 121 Weyford Terrace Garden City, NY 11530	Senior Vice President & Secretary
Scott D. Brown 41 Lloyd Land Lloyd Harbor, NY 11743	Senior Vice President Capital Markets
Mary A. Tanona 44 Elm Street #207 Worcester, MA 01609	Associate General Counsel & Assistant Secretary
Michael Lombard 14 Bridle Trail Road Needham, MA 02192	Assistant Vice President & Assistant Secretary
John Natalone 19 Flower Lane Mt. Sinai, NY 11766	Vice President & Treasurer
Paul Morehouse 3 Wayside Lane Canton, MA 02021	Vice President Underwriting
Ellen Segal 42 Nobscot Road Newton, MA 02159	Vice President Sales
Victor Bove 328 Haverhill Street N. Redding, MA 01864	Assistant Secretary
John Caulfield 20 Martin Place Northport, NY 11768	Vice President Capital Markets
Dennis Cullen 56 Curtis Place Maplewood, NJ 07040	Vice President Structured Transactions
Doug Kramer 650 Shore Road Apt 5V Long Beach, NY 11561	Vice President Quality Control/Special Assets