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MARINE MIDLAND AUTO LEASE CORP.
One Marine Midland Center-26th Floor
Buffalo, New York 14203
c/o Affiliate Accounting Dept.

23-Sep-91

Secretary of State-IDAHO
ROOM 203, STATEHOUSE
Boise, IDAHO 83720

ENTERED
SEP 2 1991

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Dear Sir(s):

MARINE MIDLAND AUTO LEASE CORP.
the state of DELAWARE on August 30, 1990.

was incorporated in

Its Federal Tax ID Number is: 16-1380343

Its Principal Office is: One Marine Midland Center; Buffalo, NY 14203

Its Registered Agent is: Prentice-Hall Corporate Services

To complete our regulatory reporting filings we require the following form:

1991 ANNUAL REPORT

Please forward this return to the address indicated in the heading of this letter.

Thank you,



Robert L. Burns
Accounting Officer