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OFFICE OF FINANCIAL REGULATION

DON B. SAXON COMMISSIONER

FINANCIAL SERVICES COMMISSION

JEB BUSH GOVERNOR

TOM GALLAGHER
CHIEF FINANCIAL OFFICER

CHARLIE CRIST ATTORNEY GENERAL

September 15, 2006

Mr. Sidney Menezes 520 Brickell Key Drive, #O-305 Miami, Florida 33131

Dear Mr. Menezes:

Re: Banks & Lloyd International Shipping USA, LLC

Thank you for your recent letter/fax requesting approval for use of the above-referenced name.

It is the opinion of this Office that the above-referenced corporate name is definitive enough to differentiate the business being conducted from that of a commercial bank or trust company. Therefore, the Office does not object to your use of the above-referenced name being registered to conduct business in the state of Florida.

Sincerely,

Linda B. Charity

Director

LBC:ker

cc: Karon Beyer, Chief, Bureau of Commercial Recordings, Division of Corporations, Department of State