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**DON B. SAXON**  
DIRECTOR

May 3, 2004

Ms. Jan Martin  
Compliance Consulting Corporation of Florida  
521 Lake Avenue  
Suite 4  
Lake Worth, Florida 33460

800036051208

Dear Ms. Martin:

Re: N.R. Mortgage Banking Corporation

Thank you for your recent letter/fax requesting approval for use of the above-referenced corporate name. It is the opinion of this Office that your name is definitive enough to differentiate the business being conducted from that of a commercial bank or trust company.

The Office does not object to your use of the above-referenced corporate name being registered as a foreign corporation in the state of Florida. However, this does not give one the authority to act in any licensed capacity until all licensing requirements have been met within this state.

Sincerely,

Linda B. Charity  
Deputy Director  
Financial Institutions

LBC:ker

cc: Karon Beyer, Chief, Bureau of Commercial Recordings  
Division of Corporations, Secretary of State's Office

William T. Sims, Division of Finance Regulation