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FINANCIAL SERVICES
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OFFICE OF FINANCIAL REGULATION

DON B. SAXON
COMMISSIONER

August 15, 2005

Ms. Julie D. Cusick
Incorporate Easy
2 South University Drive
Suite 327
Plantation, Florida 33324

600058703446

Dear Ms. Cusick:

Re: Banks Tile, Inc.

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,

A handwritten signature in cursive script that reads "Linda B. Charity".

Linda B. Charity
Director

LBC:ker

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