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OFFICE OF FINANCIAL REGULATION

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FINANCIAL SERVICES
COMMISSION

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CHIEF FINANCIAL OFFICER

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ATTORNEY GENERAL

March 15, 2006

Ms. Millie Castaneda
Office Manager
Emerald Planning Group, Inc.
2843 Executive Park Drive
Weston, Florida 33331

800067980968

Dear Ms. Castaneda:

Re: Bankers Physician Loans, 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,

Linda R. Cherry
Director

LBC:ker

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

DIVISION OF FINANCIAL INSTITUTIONS
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