OFFICE OF FINANCIAL REGULATION

CHARLIE CRIST GOVERNOR

BILL MCCOLLUM ATTORNEY GENERAL

ALEX SINK CHIEF FINANCIAL OFFICER

> CHARLES BRONSON COMMISSIONER OF AGRICULTURE

February 16, 2007

Mr. Derek B. Spilman 4215 Miller Drive St. Petersburg, Florida 33706-2650

300089946073

Dear Mr. Spilman:

DON B. SAXON

COMMISSIONER

Re: Tabankor Excursions, 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. 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

Director

LBC:ker

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