

January 17, 2008

Mr. Michael L. McMullan
President and Chief Executive Officer
Bank of Florida Corporation
1185 Immokalee Road
Naples, Florida 34103

Re:

Form 10-K for the fiscal year ended December 31, 2006
File No. 000-50091

Dear Mr. McMullan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief