



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4720

March 31, 2010

*By U.S. Mail and Facsimile to: (407) 843-2448*

Robert Rothman  
Chief Executive Officer  
Florida Bank Group, Inc.  
201 N. Franklin Street, Suite 2800  
Tampa, FL 33602

**Re: Florida Bank Group, Inc.  
Amendment No. 4 to Form 10-12G  
Filed March 31, 2010  
File No. 000-53813**

Dear Mr. Rothman:

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief