



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

*Sent via U.S. mail and facsimile to (813) 223-1956*

John Garthwaite  
Chief Financial Officer  
Florida Bank Group, Inc.  
201 N. Franklin Street, Suite 2800  
Tampa, FL 33602

**Re: Florida Bank Group, Inc.**  
**Item 4.02 Form 8-K**  
**Filed January 19, 2011**  
**File No. 000-53813**

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Brittany Ebbertt  
Staff Accountant