From: Jerry Jutting [mailto:jjutting@idahofirstbank.com]

Sent: Thursday, March 05, 2009 10:38 AM

To: Comments

Subject: Special Assessments

Good morning: It appears you are you trying to choke the life out of the community banks by heaping on this assessment. We are a young bank and did not contribute to this mess and are constantly pressured by the regulators regarding capital and liquidity. This will only do a lot of us in. Please reconsider. Thanks for your time.

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