From: Jean COCKRELL [mailto:jeancockrell@yahoo.com]

Sent: Tuesday, March 24, 2009 11:07 AM

To: Comments

Subject: Community Bank Assessment

## To Whom it may concern;

As a major stockholder and former board member of People's Bank of Mendenhall, Ms., a small community bank in a rural area of Ms., I was very displeased to hear that the FDIC is planning to assess the small banks for so large a portion of the problems faced by the large financial instutions. The Community banks have strived very hard to uphold all the guidelines governing them by the FDIC, and it seems very unfair that they should be penalized because of the blatant mismanagement of the larger institutions. Thank you very much. Your reconsideration in this matter is greatly appreciated. Sincerely,

Jean Cockrell