From: Stevi Dahl [mailto:sdahl@ffin.com] Sent: Monday, March 09, 2009 6:15 PM To: Comments Subject: Opposition to RIN 3064-AD35: Proposed FDIC Special Assessment pursuant to 12 CFR Part 327

Stevi Dahl First Financial Bank of Mineral Wells Texas 2905 South Murco Drive Mineral Wells, TX 76067-5757

March 9, 2009

Robert E. Feldman Federal Deposit Insurance Corporation 550 17th Street, NW Washington, DC 20429

Dear Robert Feldman:

We are already dealing with a deepening recession, accounting rules that overstate economic losses and unfairly reduce capital, regulatory pressure to classify assets that continue to perform, and a significant increase in regular quarterly FDIC premiums.

Sincerely,

Stevi Dahl First Financial Bank of Mineral Wells Texas

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