

**From:** Jim Wheeler [mailto:jwheeler@firstbankmi.com]

**Sent:** Monday, March 02, 2009 1:43 PM

**To:** Comments

**Subject:** FDIC Special Assessment

The recently approved special assessment is an unfair fee now being applied to all Banks across the board. As a Community Bank we have not caused or were part of all the irresponsible actions that have got us into the problems we now face. To make us pay for it is adding insult to injury. Please do not penalize the group that did not cause the problem!

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