

From: Mark L. Gurley, CLU, ChFC [mailto:mgurley@ebscomp.com]
Sent: Monday, March 02, 2009 2:32 PM
To: Comments
Subject: FDIC Special Assessment

Community banks who did not engage in the irresponsible practices of Wall Street banks that have contributed to the current economic downturn should not be penalized by the onerous FDIC special assessment

Mark L. Gurley, CLU, ChFC
EBS, a bank consulting company
85 Campau Avenue Northwest
Grand Rapids, Michigan 49503