From: General Accounting Servic [mailto:rbrown@up.net] Sent: Monday, March 02, 2009 10:20 AM To: Comments Subject: FDIC assessment

To whom it may concern.

As the Treasurer and a Director of Gogebic Range Bank, in Bessemer Mi.I am very upset about the special assessment being impossed on good responsible banks to shore up the FDIC fund. Our community bank did not engage in any practices that could possibly put our bank at risk for failure. As a matter of fact, we organized and opened in 2002 and have worked very hard at being a well capitalized bank, and as a group we do not take unnessary risks. I think that any spaecial assessments should be directed at the banks and their directors, who are all well paid, through a form of penalty against them. This is totally unfair, and it appears to me that you want to drive the good banks into insolvency by imposing this outlandished assessment. Maybe you will be satisfied when your list of troubled banks hits 8000 instead of just 252.

Raymond Brown Director Gogebic Range Bank