Summary: Hempstead Village, New York; General Obligation Aug 12

Description: Abstract
Standard & Poor's Ratings Services has assigned its 'A' long-term rating to Hempstead Village, N.Y.'s series 2012 general obligation (GO) various purposes serial bonds and affirmed its 'A' underlying rating (SPUR) on the village's previously rated GO debt, reflecting our opinion of the village's: Strong regional economy with easy access to, and participation in, the deep and diverse Nassau-Suffolk and New York City metropolitan statistical areas (MSAs); Maintenance of an improved financial position since the implementation of a financial recovery plan that included the issuance of deficit bonds in fiscal 2007; Improved tax collections, bolstered by annual tax lien sales; and Moderate debt burden, coupled with an above-average amortization schedule. Offsetting factors include: The continued contraction of the village's tax...

companies mentioned in this report are:
- Hempstead Vill

Action: Affirmed
Action: New Rating
Action: Outlook: Stable

Standard and Poors RatingsXpress Credit Research provides in-depth coverage of international corporates, financial institutions, insurance companies, utilities, sovereigns and structured finance programs. RatingsXpress Credit Research lets users determine the credit rating of holdings and identify key factors underlying an issuer's creditworthiness, distinguishes the different risk exposures for new and existing deals, and provides an understanding of how their analysts interpret key regulatory, political and environmental events and their economic impact.

This product consists of a Summary Analysis: Bi-annual (at least). An abbreviated analysis containing Standard & Poor's issuer credit ratings as of the time the article was published. The analysis includes a rating rationale - the basis on which the rating was assigned - and an outlook section if the issuer is not on CreditWatch. Financial statistics are not included.

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