Summary: Canton, MA; Tax Secured, General Obligation; Tax Secured, Note
May 05

Description:
Abstract
Standard & Poor's Ratings Services assigned its 'SP-1+' short-term rating to the town of Canton, Mass.' series 2005A and series 2005B BANs based on the town's 'AA+' long-term GO debt rating. Standard & Poor's also affirmed its 'AA+' standard long-term rating and Standard & Poor's underlying rating (SPUR), and stable outlook, on the town's GO debt outstanding. The ratings reflect the town's: Above-average wealth and income levels; Location and access to the greater Boston MSA; Strong property tax base growth, caused by both property appreciation and new development; Favorable financial position with comfortable reserves despite recent drawdowns; and Moderate and manageable debt profile. The town's full faith and credit pledge secures the notes. Canton, with a population of 20,775, is...

Companies mentioned in this report are:
- Canton Twn

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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