Summary: Canton, Massachusetts; General Obligation; Note May 07

Description: Abstract
Standard & Poor's Ratings Services assigned its 'SP-1+' short-term rating to Canton, Mass.' series 2007A and series 2007B BANs. At the same time, Standard & Poor's affirmed its 'AA+' rating and underlying rating (SPUR), with a stable outlook, on the town's existing GO debt. The ratings reflect the town's: Location and access to the greater Boston MSA; Above-average wealth and income levels; Strong property tax base growth, caused by both property appreciation and new development; Adequate financial position; and Moderate and manageable debt profile. Constraining the town's rating is its reduced revenue flexibility. The use of reserves for recurring operations has weakened its financial position. Proceeds from this issuance will be used to fund the town's various capital purposes. The...

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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