

March 6, 2017

City of Sumner  
1104 Maple Street Suite 240  
Sumner, WA 98390  
Attention: Ms. Cassandra Raymond, Financial Services Manager

Re: *Sumner City, Washington, General Obligation Bonds*

Dear Ms. Raymond:

S&P Global Ratings has reviewed the rating on the above-listed obligations. Based on our review, we have raised the underlying rating (SPUR) from "AA-" to "AA+" while affirming the stable outlook. A copy of the rationale supporting the rating and outlook is enclosed.

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Please send hard copies to:

S&P Global Ratings  
Public Finance Department  
55 Water Street  
New York, NY 10041-0003

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