

MOODY'S

INVESTORS SERVICE

7 World Trade Center
250 Greenwich Street
New York, NY 10007
www.moodys.com

April 23, 2011

Dennis Petty
Finance Director
Sumner County, TN
355 North Belvedere Drive
Gallatin, TN 37066

Dear Petty:

We wish to inform you that on April 22, 2011, Moody's Investors Service reviewed and assigned a rating of **Aa2** to Sumner County, TN's General Obligation Refunding Bonds, Series 2011.

In order for us to maintain the currency of our ratings, we request that you provide ongoing disclosure, of current financial and statistical information.

Moody's will monitor this rating and reserves the right, at its sole discretion, to revise or withdraw this rating at any time in the future.

The rating, as well as any revisions or withdrawals thereof, will be publicly disseminated by Moody's through normal print and electronic media and in response to verbal requests to Moody's Rating Desk.

Should you have any questions regarding the above, please do not hesitate to contact me or the analyst assigned to this transaction, Christopher Coviello at 212-553-0575.

Sincerely,



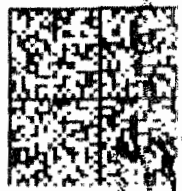
Julie Beglin
Vice President/Senior Analyst

cc: Ms. Julianne Graham
Wiley Bros.-Aintree Capital, LLC
40 Burton Hills Boulevard
Suite 350
Nashville, TN 37215

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