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May 28, 2019

Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090.

Subject: File Number S7-06-19 Support Amendments to Accelerated and Large Accelerated Filer Definitions

Dear Sir or Madam,

We are writing to express our strong support to amend the accelerated filer and large accelerated filer definitions as proposed by the SEC.

Summit State Bank (SSBI) is a local community bank headquartered in Sonoma County, California. As of March 31, 2019, we have total assets of \$626 million and in 2018 we reported annual net income of \$5.8 million. We specialize in providing customized financial solutions to small businesses and nonprofits throughout our county. Summit takes great pride in our philanthropy practices and are recognized on a regular basis for our ability to give back to the communities we proudly support.

Although we are a relatively small financial institution in comparison to many of our peers, based on current SEC definitions, Summit falls into the category of an accelerated filer requiring internal control over financial reporting (ICFR) auditor attestation. Much like many financial institutions our size, we operate with a lean group of employees to reduce our overhead so we can pass those savings on to our customers, namely local businesses and nonprofits. The demands on our operations to meet these auditing requirements are having a substantial impact on our staffing and costs.

We sincerely appreciate the efforts extended by the SEC to offer considerations to banks our size by proposing this amendment. **We extend our strong support for these amendments and ask that when approved they are implemented as soon as reasonably possible.** Each year our bank is classified as an accelerated filer requiring ICFR auditor attestation, we spend hundreds of thousands of dollars hiring staff, consultants and auditors attesting that our existing internal controls are effective. This is exhausting our resources from a time and cost standpoint and is having a trickle effect on how much we can give back to our local community.

We appreciate your time to review this letter and the investment your commission has made to prepare and submit this amendment. We wholeheartedly support your proposal and eagerly await news this rule has passed.

Regards,

James Brush
President and CEO