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S&P Criteria: Issue Credit Ratings Linked To U.S. Public Finance Obligors' Creditworthiness.

These criteria apply to issue credit ratings of debt issued by U.S. Public Finance (USPF) obligors, where debt service is paid from a limited tax general operating pledge, the entity's legally available operating revenues and/or where debt service is subject to appropriation or abatement risk, and represents an annual contingent obligation.

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