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## **S&P: The Transition To Secured Overnight Financing Rate From LIBOR Could Add Credit Risk For U.S. Public Finance Issuers.**

The London InterBank Offered Rate (LIBOR) has been a global index rate in many financial structures for decades. An estimated \$350 trillion in derivatives, loans, mortgages collateralized loan obligations, swaps, commercial paper, and other debt types are tied to the rate.

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