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## **S&P: U.S. Not-For-Profit Acute Health Care Speculative Grade Median Financial Ratios -- 2017 vs. 2016**

Overall speculative grade credit metrics in 2017 are largely consistent with 2016 with stand-alone organizations dominating the category and some modest overall deterioration in ratios; There is continued movement of credits into speculative grade categories as operations weaken; however, historically this has been offset by ratings being removed as a result of mergers and acquisitions;

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