Summary: Health Alliance of Greater Cincinnati, OH May 05

Description:

Abstract
The rating on Merrill Lynch Puttable FLOATs/RITES Trust puttable floating option tax-exempt receipts series PT-507 (Health Alliance of Greater Cincinnati), relating to Hamilton County, Ohio tax-exempt bonds series 2001, has been raised to 'AAA/A-1+' from 'AAA/A-1', following the substitution of the standby bond purchase agreement provided by Merrill Lynch & Co. Inc. with a standby bond purchase agreement provided by Svenska Handelsbanken. Coverage under the facility remains unchanged. The long-term component of the rating on the bonds reflects the credit quality of the insurance provider, FSA Insurance Corp. The short-term component of the rating on the bonds is based on the credit quality of the liquidity provider, Svenska Handelsbanken. The stable outlook reflects the outlook of the bond insurer.

Companies mentioned in this report are:
- UC Health
- Merrill Lynch Put FLOATs/RITES tr ser PT

Action: Upgraded

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This product consists of a Summary Analysis: Bi-annual (at least). An abbreviated analysis containing Standard & Poor’s issuer credit ratings as of the time the article was published. The analysis includes a rating rationale - the basis on which the rating was assigned - and an outlook section if the issuer is not on CreditWatch. Financial statistics are not included.

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