

Debt Refunding

- Means that existing debt is replaced with new issue of debt – hopefully at a lower interest rate
 - Bonds traded on the open market can be repurchased at the going market rate
 - Example in text (p. 245-248) shows there is no real economic gain or loss from refunding debt
 - However, there may be a “book” gain or loss: difference between book value and price paid to retire old bonds
 - Existing debt may have a “call feature” that lets the government repay face value early (but several years after original issue date)
 - Bonds without a call feature that are not actively traded are more challenging – this is the situation that leads to use of “in-substance defeasance”

Refunding International Debt H

K Morrison



Refunding International Debt H:

Reviewing **Refunding International Debt H**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Refunding International Debt H**," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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Refunding International Debt H Introduction

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