

[Date]

[To the Underwriters / Management Group]

[Address]

[City, State, Zip]

[To the Issuer/City/Municipality]

[Address]

[City, State, Zip]

Re: [Name of Municipal Securities Offering]

Dear Ladies and Gentlemen:

We have performed the procedures enumerated below, which were agreed to by [Underwriter Name] and [Issuer Name] (the "Specified Parties"), solely to assist you in evaluating the accuracy of certain financial and statistical data contained in the Official Statement dated [Date] (the "Official Statement") relating to the [Name of Bonds/Securities].

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the Specified Parties. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We compared the amounts shown in the Official Statement under the caption [Caption Name] to the corresponding amounts in the audited financial statements of the [Issuer] for the year ended [Date] and found them to be in agreement.
2. We recalculated the mathematical accuracy of the [Specific Schedule/Table Name] on page [Number] of the Official Statement and compared the results to the figures presented.
3. We compared the [Statistical Data, e.g., Population or Tax Rates] listed on page [Number] to the [Name of Source Document] provided by [Department Name] and found them to be in agreement.
4. [Insert additional specific procedures as requested by Underwriters].

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Official Statement. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Specified Parties listed above and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

[Signature of Accounting Firm]

[City, State]