

[Auditor Letterhead]

[Date]

[Name of Municipal Issuer]

[Address]

[City, State, Zip]

[Name of Underwriter/Representative]

[Address]

[City, State, Zip]

RE: [Official Name of Municipal Securities Offering]

To the Parties Named Above:

We hereby consent to the use of our report dated [Date of Audit Report] relating to the financial statements of [Name of Municipal Entity] for the fiscal year ended [Fiscal Year End Date], which is included in the Official Statement dated [Date of Official Statement] relating to the above-referenced securities offering.

We also consent to the reference to our firm under the caption "Independent Auditors" (or "Financial Statements") in such Official Statement.

In connection with the offering, we agree to deliver to the Underwriters a letter (commonly referred to as a "Comfort Letter") pursuant to the terms of the Purchase Contract dated [Date of Purchase Contract]. This letter will be prepared in accordance with the standards established by the American Institute of Certified Public Accountants (AICPA), specifically Statement on Auditing Standards No. 122, AU-C Section 920, *Letters for Underwriters and Certain Other Requesting Parties*.

This consent is given solely for the purpose of the offering of the securities described above and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent.

Very truly yours,

[Signature of Authorized Audit Firm Representative]

[Name of Audit Firm]

[City, State]