

[Date]

[To the Underwriters/Initial Purchasers]

[Address]

[City, State, Zip Code]

[To the Governing Body of the Municipality]

[Address]

[City, State, Zip Code]

Re: [Insert Name of Municipal Securities Offering]

Ladies and Gentlemen:

We have audited the financial statements of [Name of Municipality] (the "Issuer") as of [Fiscal Year End Date] and for the year then ended, which are included in the Official Statement relating to the above-referenced securities offering.

In connection with the issuance of the [Insert Name of Securities], we represent the following:

1. We are independent certified public accountants with respect to the Issuer within the meaning of the relevant professional standards, including the rules and interpretations of the American Institute of Certified Public Accountants (AICPA) and, where applicable, the Government Auditing Standards issued by the Comptroller General of the United States.
2. We are in compliance with the independence requirements of the Code of Professional Conduct of the AICPA and any applicable state board of accountancy regulations governing municipal audits.
3. During the period covered by the financial statements on which we reported and through the date of this letter, we have not had any relationship with the Issuer that would impair our independence under the applicable professional standards.

This letter is furnished solely for the use of the addressees in connection with the offering of the securities and is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Audit Firm]

[Name of Audit Firm]

[Location]