

[Date]

[Name of Underwriter/Representative]

[Address]

[City, State, Zip Code]

Re: [Full Name of Municipal Securities/Bond Issue]

Ladies and Gentlemen:

We refer to our letter dated [Original Comfort Letter Date] (the "Initial Letter") relating to the Official Statement dated [Date] (the "Official Statement") for the above-referenced securities (the "Securities").

We hereby confirm as of the date hereof (the "Closing Date") that:

1. We are independent certified public accountants with respect to the Issuer within the meaning of the applicable professional standards.
2. We have performed the procedures specified in the Initial Letter, except that the "cutoff" date for certain procedures described therein is now [Current Date/Closing Date].
3. Since the date of the Initial Letter, nothing has come to our attention that caused us to believe that:
 - Any unaudited financial statements included in the Official Statement do not comply as to form in all material respects with applicable accounting requirements.
 - There has been any material adverse change in the financial position or results of operations of the Issuer, except as disclosed in the Official Statement or described in this letter.
4. We have read the minutes of all meetings of the governing body of the Issuer held since the date of the Initial Letter.
5. Based on the performance of the procedures mentioned above, we reaffirm the conclusions and findings set forth in the Initial Letter as if they were made on and as of the date hereof.

This letter is solely for the information of the addressee and to assist the Underwriters in conducting and documenting their investigation of the affairs of the Issuer in connection with the offering of the Securities. This letter is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Accounting Firm]

[Name of Accounting Firm]