

[Audit Firm Letterhead]

[Date]

[Representative Name]

[Underwriter Name]

[Address]

[City, State, Zip]

[Issuer Name]

[Address]

[City, State, Zip]

Re: [Full Name of Municipal Securities Issue]

Ladies and Gentlemen:

We have audited the financial statements of [Issuer Name] (the "Issuer") as of [Fiscal Year End Date], and for the year then ended, which are included in the Official Statement dated [Date]; our report with respect thereto is also included in that Official Statement.

We are independent certified public accountants with respect to the Issuer within the meaning of the applicable professional standards.

In connection with the Official Statement:

1. We have performed the procedures agreed upon with you and enumerated below with respect to certain financial data included in the Official Statement.
2. We have read the minutes of the meetings of the governing body of the Issuer as set forth in the minute books through [Cut-off Date].
3. We have inquired of officials of the Issuer who have responsibility for financial and accounting matters whether there has been any material adverse change in the financial position or results of operations of the Issuer from [Date of Last Audit] to [Current Date].
4. We have compared the amounts and percentages specified by you in the Official Statement (identified by you on the attached copy of the Official Statement) with the general ledger and accounting records of the Issuer and found them to be in agreement.

This letter is solely for the information of the addressees 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 covered by the Official Statement, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Independent Auditor]

[Audit Firm Name]