

[Audit Firm Letterhead]

[Date]

[Representative of the Underwriters]

[Underwriter Address]

[City, State, Zip]

[The Issuer]

[Issuer Address]

[City, State, Zip]

Re: \$[Amount] [Full Title of Bond Issue]

Dear Ladies and Gentlemen:

We have audited the financial statements of [Issuer Name] (the "Issuer") as of [Date] and for the year then ended, and the related notes to the financial statements, which collectively comprise the Issuer's basic financial statements as listed in the Official Statement. Our report with respect thereto is included in the Official Statement. Such audit was conducted in accordance with auditing standards generally accepted in the United States of America.

In connection with the Official Statement:

1. We are independent certified public accountants with respect to the Issuer within the meaning of the relevant professional rules and ethical standards.
2. We have performed the procedures enumerated below, which were agreed to by the Underwriters and the Issuer, with respect to certain financial data contained in the Final Official Statement dated [Date].
3. We have read the minutes of the meetings of the governing body of the Issuer held from [Date] to [Date].
4. We have compared the amounts shown in the Official Statement under the captions [List Specific Sections, e.g., "Historical Financial Data" or "Debt Service Schedule"] with the accounting records of the Issuer and found them to be in agreement.
5. Since [Date of Last Audit], nothing has come to our attention that caused us to believe that there was any material adverse change in the financial position or results of operations of the Issuer, except as described in the Official Statement or as follows: [List Exceptions or state "None"].

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,

[Name of Audit Firm]