

[Law Firm Letterhead]

[Date]

[Name of Underwriter/Representative]

[Address]

[City, State, Zip Code]

Re: \$[Amount] [Name of Municipality] [Series Designation] Municipal Securities

Ladies and Gentlemen:

We have acted as [Special/Underwriter's] Counsel in connection with the issuance by [Name of Municipality] (the "Issuer") of its \$[Amount] [Title of Securities] (the "Securities"). This letter is delivered to you pursuant to Section [Number] of the Bond Purchase Agreement, dated [Date], between the Issuer and [Name of Underwriter].

In connection with the issuance of the Securities, we have reviewed the Official Statement dated [Date] (the "Official Statement") and the Comfort Letter(s) provided by [Name of Accounting Firm] dated [Date(s)] (the "Comfort Letter").

Based upon our examination of the foregoing and such other documents and legal matters as we deemed necessary, we advise you that:

1. The Securities have been duly authorized, executed, and delivered by the Issuer and constitute valid and binding obligations of the Issuer.
2. The Official Statement, as of its date and as of the date hereof, does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.
3. The procedures identified in the Comfort Letter provided by [Name of Accounting Firm] are consistent with the requirements set forth in the Purchase Agreement and are standard for offerings of this nature.
4. Nothing has come to our attention that causes us to believe that the financial and statistical data included in the Official Statement, which was subject to the procedures set forth in the Comfort Letter, is materially inaccurate.

This opinion is limited to the laws of the State of [State] and the federal laws of the United States. We express no opinion as to the financial statements, schedules, or other financial or statistical data contained in the Official Statement or the Comfort Letter.

This letter is furnished by us as counsel to [Client Name] and is solely for your benefit in your capacity as Underwriter. It may not be relied upon by any other person or for any other purpose without our prior written consent.

Very truly yours,

[Signature of Law Firm]
[Name of Law Firm]