

[Company/Entity Letterhead]

[Date]

[Name of Lead Underwriter/Underwriting Firm]

[Address]

[City, State, Zip Code]

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

Ladies and Gentlemen:

In connection with the issuance of the above-referenced securities (the "Securities"), we provide this letter to [Name of Accounting Firm] (the "Accountants") and you, as the representative of the several Underwriters, to facilitate the issuance of a comfort letter by the Accountants in accordance with Statement on Auditing Standards.

We confirm, to the best of our knowledge and belief, the following representations made to you during your review of the Preliminary Official Statement and the Official Statement:

1. We are responsible for the fair presentation of the financial statements and financial data included in the Official Statement in conformity with generally accepted accounting principles.
2. We have made available to the Accountants all financial records and related data, including minutes of the meetings of the governing body and relevant committees.
3. There have been no material changes in the financial position, net assets, or long-term debt of the Entity from the date of the latest audited financial statements to the date of this letter, except as disclosed in the Official Statement.
4. We have informed the Accountants of all significant events occurring subsequent to the date of the financial statements through the date of this letter that would require adjustment to or disclosure in the financial statements.
5. The unaudited financial information for the period [Insert Date] to [Insert Date] has been prepared on a basis substantially consistent with that of the audited financial statements.
6. We acknowledge that the Accountants' procedures do not constitute an audit and are not necessarily sufficient to reveal all matters of significance to the Underwriters.

Very truly yours,

[Name of Municipal Entity]

By: _____
[Name of Authorized Officer]
[Title, e.g., Chief Financial Officer]

By: _____
[Name of Authorized Officer]
[Title, e.g., Finance Director]