

[Date]

[Underwriter Name]

[Address]

[City, State, Zip Code]

Re: [Official Name of Municipal Securities Offering]

Ladies and Gentlemen:

We have acted as [Counsel/Auditors] in connection with the issuance and sale of the above-referenced securities (the "Securities"). This letter is being delivered to you pursuant to Section [Number] of the Purchase Agreement dated [Date] between [Issuer Name] and [Underwriter Name].

In our capacity as [Counsel/Auditors], we have examined the Preliminary Official Statement dated [Date] and the Final Official Statement dated [Date] (collectively, the "Official Statement"). We have also participated in conferences with representatives of the Issuer and the Underwriters during which the contents of the Official Statement and related matters were discussed.

The purpose of our professional engagement was not to establish or confirm factual matters set forth in the Official Statement, and we have not undertaken any obligation to verify independently any of the factual information contained therein.

However, on the basis of the information we gained in the course of performing the services referred to above, nothing came to our attention that caused us to believe that the Official Statement, as of its date or as of the date hereof, contained or contains any untrue statement of a material fact or omitted or omits to state a material fact necessary in order to make the statements therein, in the light of the circumstances under which they were made, not misleading.

We advise you that we do not express any view or belief with respect to the financial statements, including the notes and schedules thereto, or any other financial, statistical, or demographic data contained in the Official Statement.

This letter is furnished by us as [Counsel/Auditors] for the Issuer and is solely for your benefit in your capacity as Underwriter. It may not be relied upon by any other person or used for any other purpose without our prior written consent.

Very truly yours,

[Signature]

[Printed Name of Firm]