

[Date]

[Representative Name]

[Underwriter Name / Lead Manager]

[Address]

[City, State, Zip]

[Issuer Name]

[Address]

[City, State, Zip]

Re: [Official Name of Bond Issuance/Securities Offering]

Dear Mesdames and Gentlemen:

This letter sets forth our agreement to provide certain services to [Underwriter Name] (the "Underwriter") and [Issuer Name] (the "Issuer") in connection with the proposed offering of the above-referenced securities (the "Securities").

Our engagement will consist of performing certain "agreed-upon procedures" as requested by the Underwriter and the Issuer. These procedures will be performed in accordance with the standards established by the American Institute of Certified Public Accountants (AICPA). The scope of our work will be limited to that which is expressly set forth in our "Comfort Letter" to be issued on or about the date of the Official Statement and updated at the date of closing.

The Underwriter and the Issuer acknowledge that the sufficiency of the procedures is solely the responsibility of the Underwriter. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which the Comfort Letter has been requested or for any other purpose.

Our procedures will not constitute an audit, review, or examination of the financial statements in accordance with generally accepted auditing standards (GAAS). We will not express an opinion or any other form of assurance on the financial position or results of operations of the Issuer except as specifically stated in our reports related to previous audits of the Issuer's financial statements.

Our fees for these services will be based on our standard hourly rates plus out-of-pocket expenses. We will bill these fees to the Issuer, and the Issuer agrees to be responsible for payment.

The Comfort Letter is intended solely for the information of the Underwriter and the Issuer to assist the Underwriter in conducting and documenting their investigation of the affairs of the Issuer in connection with the offering of the Securities. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose, nor is it to be filed with or referred to in the Official Statement or any other document.

Please indicate your acceptance of these terms by signing and returning the enclosed copy of this letter.

Very truly yours,

[Accounting Firm Name]

By: _____

[Partner Name]

Accepted and Agreed:

For [Underwriter Name]: _____ Date: _____

For [Issuer Name]: _____ Date: _____