

[Date]

[Name of Official]

[Title]

[Name of Municipality/Issuer]

[Address]

[City, State, Zip Code]

Re: Subsequent Events Inquiry - [Full Name of Securities Offering]

Dear [Name of Official],

In connection with the issuance of the above-referenced municipal securities and the comfort letter we are preparing for [Name of Underwriter(s)], we are writing to request information regarding any significant financial or operational changes since the date of our last audit report dated [Date of Last Audit].

Please confirm whether, from [Date of Last Audit] to the date of this letter, there have been any:

- Material changes in the long-term debt or short-term borrowings of the Issuer;
- Significant decreases in [e.g., Net Position, Fund Balance, or Tax Revenues] compared to the corresponding period in the prior year;
- Changes in the accounting principles or practices used by the Issuer;
- Material litigation, claims, or assessments filed against the Issuer;
- Significant labor disputes or changes in pension/OPEB liabilities; or
- Other events that would materially affect the financial statements or the "Description of the Bonds" section included in the Official Statement.

We would appreciate it if you could arrange a meeting or conference call on [Date/Time] to discuss these matters. During this discussion, we will inquire about the minutes of meetings of the [City Council/Board of Supervisors] and the current status of interim financial records.

A written response confirming these inquiries is requested by [Date].

Very truly yours,

[Name of Accounting Firm]