

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Re: [Name of Municipal Securities Offering]

Ladies and Gentlemen:

[Name of Underwriter] is acting as an underwriter in connection with the public offering of [Description of Securities] (the "Securities") issued by [Name of Issuer].

In connection with this offering, we request that you provide us with a "comfort letter" (or "procedures letter") regarding certain financial information included in the Official Statement dated [Date] relating to the Securities.

We represent to you that:

1. We are knowledgeable with respect to the due diligence review process required by the Securities Act of 1933 and the standards established by the American Institute of Certified Public Accountants (AICPA) regarding comfort letters.
2. We are conducting a review of the information relating to the Issuer that is intended to be responsive to the "due diligence" defense requirements of Section 11 and Section 12(a)(2) of the Securities Act of 1933, or similar standards applicable to municipal securities under Rule 10b-5 of the Securities Exchange Act of 1934.
3. The requested procedures are intended to assist us in our investigation and in our determination of the accuracy of the financial and data disclosures contained in the Official Statement.

We understand that your response will be in the form of a letter describing the procedures performed and the findings obtained. We acknowledge that the sufficiency of these procedures for our purposes is solely our responsibility. You make no representations regarding the sufficiency of the procedures for the purposes for which the letter is requested.

This letter is intended solely for the use of the Underwriter and should not be used, quoted, or referred to by any other party.

Very truly yours,

[Name of Underwriting Firm]

By: _____

Name: [Authorized Signatory Name]

Title: [Title]