

[Law Firm Letterhead]

[Date]

[Lender Name]

[Lender Address]

[City, State, Zip Code]

**RE: Debt Restructuring of [Borrower Company Name]**

To Whom It May Concern:

We have acted as counsel to [Borrower Company Name], a [State of Incorporation] corporation (the "Company"), in connection with the debt restructuring agreement dated as of [Date] (the "Agreement") between the Company and [Lender Name].

In our capacity as counsel, we have examined the following:

- The Articles of Incorporation and Bylaws of the Company;
- Records of corporate proceedings regarding the authorization of the Agreement;
- The executed Agreement and related security documents;
- Such other documents and certificates as we deemed necessary to render this opinion.

Based upon the foregoing, we are of the opinion that:

1. The Company is a corporation duly organized, validly existing, and in good standing under the laws of the State of [State Name].
2. The Company has the corporate power and authority to execute, deliver, and perform its obligations under the Agreement and the restructuring transactions contemplated therein.
3. The execution and delivery of the Agreement have been duly authorized by all necessary corporate action on the part of the Company and its Board of Directors.
4. The Agreement has been duly executed and delivered by the Company and constitutes a legal, valid, and binding obligation of the Company, enforceable against the Company in accordance with its terms.
5. The execution and performance of the Agreement do not violate the Company's governing documents or any applicable state or federal law.

This opinion is rendered solely for your benefit in connection with the transaction described above and may not be relied upon by any other person or for any other purpose without our prior written consent.

Very truly yours,

[Signature]

[Name of Signing Attorney]

[Law Firm Name]