

[Law Firm Letterhead]

[Date]

[Recipient Name]

[Recipient Address]

[City, State, Zip Code]

Re: Agreement and Plan of Merger by and among [Company A], [Company B], and [Merger Sub]

Ladies and Gentlemen:

We have acted as counsel to [Target Company Name], a [State of Incorporation] corporation (the "Company"), in connection with the Agreement and Plan of Merger dated as of [Date] (the "Agreement"), by and among the Company, [Acquiring Company Name], and [Merger Sub Name].

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the following:

- The Agreement;
- The Certificate of Incorporation and Bylaws of the Company;
- Records of corporate proceedings related to the approval of the Agreement; and
- Such other documents and certificates as we have deemed necessary for the purposes of this opinion.

In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, and the conformity to original documents of all documents submitted to us as copies.

Based upon the foregoing, and subject to the qualifications and limitations set forth herein, we are of the opinion that:

1. The Company is a corporation validly existing and in good standing under the laws of the State of [State].
2. The Company has the corporate power and authority to execute, deliver, and perform its obligations under the Agreement.
3. The execution and delivery of the Agreement have been duly authorized by all necessary corporate action on the part of the Company.
4. The Agreement has been duly executed and delivered by the Company and constitutes a valid and binding obligation of the Company, enforceable against the Company in accordance with its terms.

Our opinion in paragraph 4 above is subject to: (a) applicable bankruptcy, insolvency, reorganization, moratorium, and other laws of general application affecting the enforcement of

creditors' rights; and (b) general principles of equity, regardless of whether considered in a proceeding in equity or at law.

This opinion is limited to the laws of the State of [State] and the federal laws of the United States. We express no opinion as to the laws of any other jurisdiction.

This letter is furnished to you 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,

[Law Firm Name]