[Law Firm Letterhead]

[Date]

[Buyer Name]
[Buyer Address]
[City, State, Zip Code]

Re: Asset Purchase Agreement between [Seller Name] and [Buyer Name]

Ladies and Gentlemen:

We have acted as counsel to [Seller Name], a [State of Incorporation] corporation (the "Seller"), in connection with the Asset Purchase Agreement dated as of [Date] (the "Agreement") by and among the Seller and [Buyer Name] (the "Buyer"). This opinion letter is delivered to you pursuant to Section [Number] of the Agreement.

In connection with this opinion, we have examined the Agreement and such other documents, corporate records, and instruments as we have deemed necessary. We have also relied upon certificates of public officials and officers of the Seller regarding factual matters.

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

1. The execution and delivery by the Seller of the Agreement, and the performance by the Seller of its obligations thereunder, do not:

- (a) Violate the Articles of Incorporation or Bylaws of the Seller;
- (b) Result in a breach of, or constitute a default under, any material agreement or instrument known to us to which the Seller is a party or by which its assets are bound;
- (c) Violate any applicable federal or state statute, rule, or regulation; or
- (d) Violate any writ, injunction, or decree known to us of any court or governmental agency binding upon the Seller.

2. No consent, approval, or authorization of any governmental authority is required on the part of the Seller for the execution and delivery of the Agreement or the consummation of the transactions contemplated therein, except for those already obtained.

This opinion is limited to the laws of the State of [State] and the federal laws of the United States. This letter is rendered solely for your benefit in connection with the transactions contemplated by the Agreement 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]
By: _____
[Partner Name]