

[Law Firm Letterhead]

[Date]

[Company Name]

[Company Address]

[City, State, Zip Code]

**Re: Legal Opinion - Issuance of Restricted Shares**

To the Board of Directors:

We have acted as counsel to [Company Name], a [State of Incorporation] corporation (the "Company"), in connection with the proposed issuance of [Number] shares of common stock (the "Shares") to [Recipient Name] (the "Subscriber").

In connection with this opinion, we have examined the following:

- The Certificate of Incorporation and Bylaws of the Company;
- Records of corporate proceedings relating to the issuance of the Shares;
- The [Subscription Agreement/Stock Purchase Agreement] dated [Date]; and
- Such other documents and instruments as we deemed necessary.

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

1. The Shares have been duly authorized and, when issued and paid for in accordance with the terms of the [Agreement Name], will be validly issued, fully paid, and non-assessable.
2. The issuance of the Shares is exempt from the registration requirements of the Securities Act of 1933, as amended, pursuant to [Section 4(a)(2) / Regulation D], as a transaction by an issuer not involving any public offering.

The Shares are "restricted securities" as defined under Rule 144 and may not be offered, sold, or transferred in the absence of an effective registration statement or an applicable exemption from registration. The certificates representing the Shares shall bear a restrictive legend substantially in the following form:

*"THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED. THESE SECURITIES MAY NOT BE SOLD, OFFERED FOR SALE, PLEDGED OR HYPOTHECATED IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT UNDER SUCH ACT OR AN OPINION OF COUNSEL REASONABLY SATISFACTORY TO THE COMPANY THAT SUCH REGISTRATION IS NOT REQUIRED."*

This opinion is limited to the laws of the State of [State] and the federal laws of the United States.

Sincerely,

[Signature]

[Name of Attorney/Partner]

[Law Firm Name]