[Law Firm Letterhead]

[Date]

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

Re: Legal Opinion - Issuance of Shares via Stock Dividend

To the Board of Directors:

We have acted as counsel to [Company Name], a [State of Incorporation] corporation (the "Company"), in connection with the issuance of [Number] shares of Common Stock (the "Shares") to be distributed as a stock dividend to shareholders of record as of [Record Date].

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

- The Certificate of Incorporation and Bylaws of the Company;
- The resolutions adopted by the Board of Directors on [Date] authorizing the stock dividend;
- Such other records and documents as we have deemed necessary.

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].

2. The Company has a sufficient number of authorized but unissued shares of Common Stock to satisfy the distribution of the stock dividend.

3. The issuance of the Shares has been duly authorized by all necessary corporate action on the part of the Company.

4. When issued and delivered in accordance with the resolutions of the Board of Directors, the Shares will be validly issued, fully paid, and non-assessable.

We hereby consent to the filing of this opinion with [Relevant Authority/Agency] or as an exhibit to the Company's corporate records.

Sincerely,

[Signature]
[Printed Name of Attorney/Partner]
[Law Firm Name]