[Law Firm Letterhead]

[Date]

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

Re: Legal Opinion - Issuance of Shares in Connection with Debt to Equity Swap

Ladies and Gentlemen:

We have acted as legal counsel to [Company Name], a [State of Incorporation] corporation (the "Company"), in connection with the Debt Conversion Agreement dated [Date] (the "Agreement") between the Company and [Creditor Name] (the "Creditor"). Under the terms of the Agreement, the Company has agreed to discharge an outstanding debt in the amount of $[Amount] (the "Debt") in exchange for the issuance of [Number] shares of [Type of Stock, e.g., Common Stock] (the "Shares").

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 Agreement and the issuance of the Shares;
- The executed Debt Conversion Agreement; and
- Such other documents and certificates as we 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 [State of Incorporation].

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

3. The Shares, when issued and delivered to the Creditor in accordance with the terms of the Agreement as consideration for the cancellation of the Debt, will be validly issued, fully paid, and non-assessable.

4. The cancellation of the Debt constitutes valid and sufficient consideration for the issuance of the Shares under the laws of [State of Incorporation].

This opinion is limited to the laws of [State] and the federal laws of the United States. This letter is provided solely for the benefit of the Company and may not be relied upon by any other person or entity without our express written consent.

Sincerely,

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