

**PRIVILEGED AND CONFIDENTIAL  
ATTORNEY-CLIENT COMMUNICATION**

Date: [Date]

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

Re: Legal Opinion Regarding Non-Infringement of U.S. Patent No. [Patent Number]

Dear [Client Name],

**1. Introduction**

You have requested our legal opinion regarding whether your product/process, identified as "[Product Name/Description]," infringes any valid claim of U.S. Patent No. [Patent Number] (the "Subject Patent"), currently assigned to [Patent Owner].

**2. Materials Reviewed**

In rendering this opinion, we have reviewed the following materials:

- U.S. Patent No. [Patent Number] (the "Subject Patent");
- The prosecution history (file wrapper) of the Subject Patent;
- Technical specifications and documentation regarding [Product Name/Description];
- Relevant prior art cited during the prosecution of the Subject Patent.

**3. Claim Analysis**

The Subject Patent contains [Number] claims. We have focused our analysis on independent claims [Claim Numbers], as these define the broadest scope of the patent protection.

**4. Non-Infringement Analysis**

A product infringes a patent only if it contains every element of at least one claim, either literally or under the doctrine of equivalents. Based on our technical review:

- **Literal Infringement:** The [Product Name] lacks the following element(s) required by Claim [Number]: "[Insert Specific Element]". Therefore, there is no literal infringement.
- **Doctrine of Equivalents:** The differences between the [Product Name] and the claimed invention are substantial because [Insert Reason, e.g., the product performs a different function or achieves a different result].

**5. Conclusion**

Based on the foregoing analysis and the information provided to us, it is our professional opinion that the [Product Name/Description] does not infringe any claim of the Subject Patent.

**6. Limitations**

This opinion is based on the law as it exists today and the technical facts provided by you. Should the design of the product change, or should new information regarding the patent's history come to light, this opinion may need to be re-evaluated.

Sincerely,

[Attorney Name]  
[Law Firm Name]