

**PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION**

[Date]

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

Re: Validity Opinion Regarding Statutory Subject Matter of U.S. Patent No. [Patent Number]

Dear [Client Name],

At your request, we have analyzed the validity of U.S. Patent No. [Number] (the "Patent") specifically concerning whether the claimed invention constitutes patent-eligible subject matter under 35 U.S.C. § 101.

I. Executive Summary

Based on our review of the Patent, the prosecution history, and current judicial precedents, it is our opinion that the claims of the Patent [are / are not] valid under 35 U.S.C. § 101. Specifically, we conclude that the claims [do / do not] fall within the categories of laws of nature, natural phenomena, or abstract ideas.

II. Description of the Patent

The Patent, titled "[Title]," was issued on [Issue Date]. The claims generally relate to [Briefly describe the technology or method claimed].

III. Legal Standard

Under 35 U.S.C. § 101, "Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor." The Supreme Court's two-step framework (the Alice/Mayo test) governs this analysis:

- **Step One:** Determine whether the claims are directed to a patent-ineligible concept (law of nature, natural phenomenon, or abstract idea).
- **Step Two:** If so, determine whether the claim elements, individually or as an ordered combination, contain an "inventive concept" sufficient to transform the nature of the claim into a patent-eligible application.

IV. Analysis

Alice/Mayo Step One: In our view, the claims are [directed / not directed] to [Identify Abstract Idea/Law of Nature]. We find that [Reasoning: e.g., the claims focus on a specific improvement to computer functionality vs. a mere mental process].

Alice/Mayo Step Two: [If applicable] Even if the claims were viewed as directed to an abstract idea, they provide an inventive concept because [Reasoning: e.g., the specific limitations provide a technical solution to a technical problem].

V. Conclusion

For the reasons stated above, we believe a court would likely find that the Patent [meets / fails to meet] the requirements for statutory subject matter under 35 U.S.C. § 101.

This opinion is based on the law as it exists today. Please be advised that the law regarding patent eligibility is subject to ongoing judicial and legislative updates.

Sincerely,

[Attorney Name]

[Law Firm Name]