[Law Firm/Accounting Firm Letterhead]

[Date]

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

Re: Tax Treatment of Proposed Reorganization of [Company Name]

Dear [Name],

You have requested our opinion regarding the federal income tax consequences of the proposed reorganization (the "Transaction") involving [Entity A] and [Entity B].

I. Scope of Review

In connection with this opinion, we have examined the following documents: [List documents, e.g., Plan of Reorganization, Board Resolutions, etc.]. We have assumed the authenticity of all signatures and the conformity of all copies to the original documents.

II. Factual Representations

This opinion is based on the following factual assumptions: [List key facts, e.g., business purpose, continuity of interest, and continuity of business enterprise].

III. Legal Opinion

Based on the Internal Revenue Code of 1986, as amended (the "Code"), Treasury Regulations, and existing administrative rulings and court decisions, it is our opinion that:

- The Transaction will qualify as a reorganization within the meaning of Section [Insert Code Section, e.g., 368(a)] of the Code.
- No gain or loss will be recognized by [Entity A] or [Entity B] upon the transfer of assets or exchange of stock as described in the Plan.
- Shareholders of [Entity A] will not recognize gain or loss upon the receipt of [Entity B] stock in exchange for their [Entity A] stock.
- The tax basis of the assets and stock involved will carry over as provided under Sections [358/362] of the Code.

IV. Qualifications and Limitations

This opinion is limited to the specific legal issues addressed above and is based on current law. We express no opinion as to any state, local, or foreign tax consequences. This letter is intended solely for the benefit of [Client Name] and may not be relied upon by any other party without our prior written consent.

Very truly yours,

[Signature]
[Name of Partner/Principal]
[Firm Name]