[Law Firm/Accounting Firm Letterhead]

[Date]

[Client Name]
[Client Address]
[City, Country]

Re: Tax Treatment Opinion Regarding the Acquisition of [Target Company Name]

Dear [Name],

We have acted as tax counsel to [Acquiring Company Name], a [Jurisdiction] corporation ("Acquiror"), in connection with the acquisition of [Target Company Name], a [Jurisdiction] corporation ("Target"), pursuant to the Agreement and Plan of Merger dated as of [Date].

1. Scope of Opinion
This opinion is limited to the tax consequences of the transaction under the laws of [Jurisdiction A] and [Jurisdiction B]. We express no opinion regarding the laws of any other jurisdiction.

2. Documents Reviewed
In rendering our opinion, we have examined and relied upon the following:
- The Purchase Agreement;
- Certificates of representations from officers of the Acquiror and Target;
- [List other relevant documents].

3. Assumptions
Our opinion is based on the assumption that the transaction will be consummated in accordance with the terms set forth in the Agreement, and that all factual representations made to us are accurate and complete.

4. Legal Opinion
Based upon the foregoing, and subject to the limitations set forth herein, it is our opinion that for [Jurisdiction] tax purposes:
- The acquisition will qualify as a [Tax-Free Reorganization/Taxable Purchase/etc.] under Section [Code Number].
- No gain or loss will be recognized by Acquiror upon the issuance of shares.
- Withholding tax obligations will be treated as follows: [Details].

5. Qualifications
This opinion is based on current legislation, regulations, and administrative interpretations as of the date hereof, all of which are subject to change. We undertake no obligation to update this letter.

This letter is provided solely for your benefit and may not be relied upon by any other person without our express written consent.

Sincerely,

[Signature]
[Name of Partner]
[Firm Name]