

[Law Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Entity Classification of [Entity Name] for Federal Income Tax Purposes

To the Partners of [Entity Name]:

We have acted as counsel to [Entity Name], a [State of Formation] [Type of Entity, e.g., Limited Partnership/LLC] (the "Company"), in connection with its formation and the determination of its classification for U.S. federal income tax purposes.

In rendering this opinion, we have examined the following documents:

- The Certificate of [Formation/Limited Partnership] filed with the Secretary of State of [State] on [Date];
- The [Limited Partnership Agreement/Operating Agreement] dated [Date]; and
- Such other records and certificates as we deemed necessary.

Our opinion is based on the Internal Revenue Code of 1986, as amended, Treasury Regulations promulgated thereunder (specifically Section 301.7701-3), and existing administrative interpretations and court decisions.

OPINION

Based upon the foregoing and subject to the limitations set forth herein, it is our opinion that, for U.S. federal income tax purposes:

1. The Company is an eligible entity that can be classified as a partnership under Treasury Regulation Section 301.7701-3(a).
2. Because the Company has two or more members and has not elected to be treated as a corporation by filing Form 8832, the Company will be classified as a partnership for federal income tax purposes pursuant to the default rules of Treasury Regulation Section 301.7701-3(b)(1)(i).

This opinion is expressed as of the date hereof. We assume no obligation to advise you of any changes in the facts or law subsequent to the date of this letter. This opinion is provided solely for the benefit of the Company and its partners and may not be relied upon by any other person without our express written consent.

Very truly yours,

[Law Firm Name]