

[Law Firm Letterhead]

[Date]

[Acquiring Entity Name]

[Address]

[City, State, Zip Code]

Re: Tax Classification Opinion Regarding [Target Entity Name]

To the Board of Directors:

We have acted as counsel to [Acquiring Entity Name] (the "Acquiror") in connection with the proposed merger (the "Merger") of [Target Entity Name] (the "Target") with and into [Merger Sub Name], a subsidiary of the Acquiror, pursuant to the Agreement and Plan of Merger dated as of [Date].

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

- The Certificate of Incorporation and Bylaws of the Target;
- The Agreement and Plan of Merger;
- IRS Form 8832 (Entity Classification Election), if applicable;
- Federal income tax returns for the Target for the years [Year] through [Year]; and
- Such other documents and records as we deemed necessary.

Our opinion is based on the Internal Revenue Code of 1986, as amended, Treasury Regulations, and judicial and administrative interpretations thereof, all as of the date hereof.

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

1. The Target is currently classified as [a corporation / a partnership / a disregarded entity].
2. Such classification has been consistent since [Date/Inception].
3. The Merger will be treated as [Tax-Free Reorganization / Asset Purchase / Liquidation] based on this classification.

This opinion is expressed as of the date hereof, and we proceed on the assumption that there will be no change in the relevant facts or law between the date hereof and the effective time of the Merger.

This letter is furnished to you solely for your benefit in connection with the Merger and may not be relied upon by any other person or used for any other purpose without our prior written consent.

Very truly yours,

[Signature]
[Name of Law Firm]