[Law Firm Letterhead]

[Date]

[Executor/Personal Representative Name]
[Estate of Deceased Name]
[Address]
[City, State/Province, Country]

Re: Legal Opinion Regarding Cross-Border Estate Tax Liability for [Deceased Name]

Dear [Name],

We have been requested to provide a legal opinion regarding the potential estate tax liabilities arising from the cross-border assets held by the late [Deceased Name] (the "Deceased"), who at the time of death was a [Citizen/Resident] of [Country A], holding significant assets in [Country B].

1. Documents Reviewed
In rendering this opinion, we have examined the following:

- The Last Will and Testament of the Deceased;
- Schedule of Assets located in [Country B];
- Proof of domicile and tax residency status;
- Applicable Tax Treaties between [Country A] and [Country B].

2. Factual Assumptions
This opinion assumes that the Deceased was a non-resident alien of [Country B] for tax purposes and that all provided financial valuations are accurate as of the date of death.

3. Legal Analysis
[Insert analysis of situs rules for specific assets such as real estate, securities, or cash]. Under the laws of [Country B], assets located within its jurisdiction are subject to [Estate/Inheritance] tax. However, pursuant to the [Title of Tax Treaty], the Estate may be eligible for [Unified Credit/Specific Exemptions].

4. Opinion
Based on the foregoing, it is our professional opinion that:

- The assets located in [Country B] [Are/Are Not] subject to immediate estate tax filing requirements.
- The estimated tax liability to [Tax Authority of Country B] is approximately [Amount].
- Foreign tax credits [Should/Should Not] be available to the Estate in [Country A] to mitigate double taxation.

5. Limitations
This opinion is limited to the laws of [Country B] and the specified Tax Treaty. It does not account for future legislative changes or undisclosed assets.

Sincerely,

[Signature]
[Name of Partner/Attorney]
[Law Firm Name]