[Law Firm Letterhead]

[Date]

[Name of Executor/Personal Representative]
Estate of [Name of Decedent]
[Address]
[City, State, Zip Code]

Re: Legal Opinion Regarding Federal Estate Tax Deductibility of Charitable Contribution

Dear [Name of Executor],

You have requested our legal opinion regarding the eligibility of a charitable contribution made by the Estate of [Name of Decedent] (the "Estate") for a federal estate tax deduction under Section 2055 of the Internal Revenue Code.

I. Documents Reviewed

In rendering this opinion, we have examined the following:

- The Last Will and Testament of [Name of Decedent], dated [Date];
- The [Name of Trust Agreement, if applicable], dated [Date];
- Evidence of the tax-exempt status of [Name of Charitable Organization] (the "Donee");
- Appraisal reports and transfer documents related to the contributed property.

II. Factual Assumptions

This opinion is based on the following assumptions:

- The Donee is a qualified organization under Section 501(c)(3) and Section 2055(a) of the Code.
- The transfer is mandatory under the terms of the governing instruments and is not subject to the discretion of the Executor beyond administrative duties.
- The value of the contributed assets is as reported in the attached qualified appraisal.

III. Legal Analysis

Under Section 2055(a) of the Internal Revenue Code, a deduction is allowed from the gross estate for the value of property included in the decedent's gross estate that is transferred to qualified charitable organizations. Based on our review, the bequest to [Name of Charitable Organization] fulfills the requirements of a "qualified transfer" because the intent to donate is clearly expressed in the decedent's testamentary documents and the recipient qualifies as a charitable entity.

IV. Opinion

Based upon the foregoing, it is our opinion that the bequest of [Description of Property/Amount] to [Name of Charitable Organization] qualifies for the federal estate tax charitable deduction. Accordingly, the value of this contribution should be deductible from the gross estate, thereby reducing the Estate's total federal estate tax liability.

V. Limitations

This opinion is limited to federal estate tax laws and does not address state inheritance or gift tax consequences. This letter is intended solely for the use of the Executor in the administration of the Estate and the filing of Form 706.

Sincerely,

[Signature]

[Name of Partner]
[Name of Law Firm]