[Date]

[Client Name]
[Client Address]
[City, State, Zip Code]

Re: Legal Opinion Regarding Federal Estate Tax Liability Audit - Estate of [Decedent Name]

Dear [Client Name],

This letter provides our formal legal opinion regarding the federal estate tax liability of the Estate of [Decedent Name] (the "Estate") in connection with the ongoing audit by the Internal Revenue Service (IRS).

1. Scope of Review
We have reviewed the United States Estate (and Generation-Skipping Transfer) Tax Return (Form 706), the IRS Notice of Deficiency/Examination, and supporting documentation including appraisals, trust agreements, and financial statements.

2. Issues Under Examination
The primary issues subject to this audit defense include:
- [Issue 1: e.g., Valuation of closely-held business interests]
- [Issue 2: e.g., Inclusion of lifetime transfers under Section 2035-2038]
- [Issue 3: e.g., Qualification of marital or charitable deductions]

3. Legal Opinion
Based on our analysis of the Internal Revenue Code (IRC) and applicable Treasury Regulations, it is our opinion that:
- The valuations reported on the original return are supported by substantial evidence and comply with the "fair market value" standard under Treas. Reg. $ 20.2031-1(b).
- The [Specific Deduction/Exclusion] taken by the Estate meets the statutory requirements of IRC Section [Section Number].
- There is a reasonable basis to contest the IRS's proposed adjustments regarding [Specific Item].

4. Conclusion
We believe the Estate's reported tax liability is accurate as filed. We are prepared to defend these positions through the administrative appeal process or, if necessary, in U.S. Tax Court to mitigate any proposed deficiencies.

Sincerely,

[Signature]
[Name of Attorney/CPA]
[Firm Name]