

[Law Firm Letterhead]

[Date]

[Transfer Agent Name]

[Address]

[City, State, Zip]

**Re: Resale of Restricted Securities of [Issuer Name] (the "Company") by [Shareholder Name] (the "Seller") under Rule 144**

Ladies and Gentlemen:

We have acted as counsel to [Seller Name] in connection with the proposed sale of [Number of Shares] shares of Common Stock (the "Securities") of [Issuer Name]. The Securities are currently represented by Certificate No(s). [Certificate Numbers] and bear a restrictive legend.

In connection with this opinion, we have examined such documents and records as we deemed necessary, including representations made by the Seller and the Company. We have relied upon the following facts:

- The Seller is [not] an affiliate of the Issuer as defined in Rule 144(a)(1).
- The Issuer [is/is not] a shell company and is current in its required SEC filings.
- The Securities have been beneficially owned and fully paid for by the Seller for a period of at least [six months / one year].
- [If Affiliate: The sale complies with the volume limitations of Rule 144(e) and the manner of sale requirements of Rule 144(f) and (g).]

Based upon the foregoing, it is our opinion that the proposed sale of the Securities qualifies for an exemption from the registration requirements of the Securities Act of 1933, as amended, pursuant to Rule 144 promulgated thereunder.

Accordingly, you are hereby authorized to remove the restrictive legend from the certificates representing the Securities and to transfer the Securities without restriction, provided the sale is conducted in accordance with the representations provided to us.

Very truly yours,

[Signature]

[Name of Law Firm/Attorney]