

[Law Firm Letterhead]

[Date]

[Issuer Name]

[Issuer Address]

[City, State, Zip]

Re: Issuance of [Description of Securities] under Section 4(a)(2) of the Securities Act of 1933

To Whom It May Concern:

We have acted as counsel to [Issuer Name], a [State of Incorporation] corporation (the "Company"), in connection with the proposed issuance and sale of [Number] shares of [Type of Stock/Security] (the "Securities") to [Investor Name] (the "Purchaser").

In connection with this opinion, we have examined the following:

- The Articles of Incorporation and Bylaws of the Company;
- Records of corporate proceedings relating to the issuance of the Securities;
- The Subscription Agreement dated [Date] between the Company and the Purchaser;
- The Investor Questionnaire and related certifications provided by the Purchaser; and
- Such other documents and records as we deemed necessary.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity to original documents of all documents submitted to us as copies.

Based upon the foregoing, and subject to the qualifications and assumptions set forth herein, we are of the opinion that the offer and sale of the Securities by the Company to the Purchaser are exempt from the registration requirements of Section 5 of the Securities Act of 1933, as amended (the "Act"), pursuant to Section 4(a)(2) thereof. This opinion is based on the following factors:

1. The offer and sale do not involve a public offering.
2. The Purchaser has represented that it is an "accredited investor" or a sophisticated investor with sufficient knowledge and experience in financial and business matters.
3. The Purchaser has had access to all material information regarding the Company's business and financial condition.
4. The Securities are being acquired for investment purposes and not with a view to distribution.
5. The Securities will bear a restrictive legend indicating that they have not been registered under the Act.

This opinion is limited to the federal laws of the United States. We express no opinion as to compliance with state "blue sky" laws.

This letter is rendered solely for your benefit in connection with the transaction described above and may not be relied upon by any other person or for any other purpose without our prior written consent.

Very truly yours,

[Signature of Law Firm]

[Name of Law Firm]