[Law Firm Letterhead]

[Date]

[Transfer Agent Name]
[Address]
[City, State, Zip]

Re: Rule 144 Opinion Letter for [Shareholder Name] regarding [Company Name]

To Whom It May Concern:

We have acted as counsel to [Shareholder Name] (the "Seller") in connection with the proposed sale of [Number of Shares] shares of Common Stock (the "Securities") of [Company Name] (the "Issuer").

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

- A copy of the Seller's Representation Letter;
- The Form 144 filed with the Securities and Exchange Commission (if applicable);
- The stock certificate(s) representing the Securities; and
- Publicly available information regarding the Issuer.

Based on our review, we confirm that:

1. **Holding Period:** The Seller has held the Securities for at least [six months/one year], satisfying the holding period requirements of Rule 144(d).
2. **Current Public Information:** The Issuer is currently in compliance with the reporting requirements of Section 13 or 15(d) of the Exchange Act.
3. **Affiliate Status:** Based on the Seller's representations, the Seller is [not] an affiliate of the Issuer as defined under Rule 144(a)(1).
4. **Volume and Manner of Sale:** (If applicable) The sale complies with the volume limitations of Rule 144(e) and the manner of sale requirements of Rule 144(f) and (g).

It is our opinion that the Securities may be sold in accordance with Rule 144 under the Securities Act of 1933, as amended. Accordingly, we request that you remove the restrictive legend from the certificate(s) or electronic book-entry representing the Securities to facilitate the sale.

This opinion is provided solely for the benefit of the Transfer Agent and the Issuer's broker in connection with this transaction and may not be relied upon for any other purpose.

Sincerely,

[Signature]
[Name of Attorney/Law Firm]
[Bar Number]