

[Law Firm Letterhead]

[Date]

[Company Name]

[Company Address]

[City, State, Zip Code]

**Re: Opinion of Counsel Regarding Exemption from State Securities Registration**

To the Board of Directors:

We have acted as counsel to [Company Name], a [State of Incorporation] corporation (the "Company"), in connection with the proposed offer and sale of [Description of Securities, e.g., Common Stock] (the "Securities").

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

- The Certificate of Incorporation and Bylaws of the Company;
- Records of corporate proceedings relating to the issuance of the Securities;
- The Offering Memorandum or Private Placement Memorandum dated [Date];
- Investor Questionnaire(s) and Subscription Agreement(s) provided by potential purchasers.

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 limitations set forth herein, we are of the opinion that the offer and sale of the Securities in the State of [State Name] are exempt from the registration requirements of the [Name of State Securities Act, e.g., Blue Sky Law] pursuant to [Specific Section/Statute, e.g., Section 123.4 of the State Code].

This exemption is based upon the following conditions being met:

1. The number of purchasers in this State does not exceed [Number];
2. The Securities are being acquired for investment purposes and not with a view to distribution;
3. No public advertising or general solicitation was used in connection with the offer;
4. A [Notice of Sale/Form D] is filed with the [State Securities Commission] within the required statutory timeframe.

This opinion is limited to the laws of the State of [State Name] and the federal laws of the United States. We express no opinion as to the effect of the laws of any other jurisdiction.

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 Authorized Partner]

[Name of Law Firm]