

[Law Firm Letterhead]

[Date]

[Acquiring Company Name]

[Address]

[City, State, Zip]

Re: Issuance of Securities in Connection with the Merger of [Target Company] into [Acquiring Company]

Ladies and Gentlemen:

We have acted as special counsel to [Acquiring Company], a [State of Incorporation] corporation (the "Company"), in connection with the Agreement and Plan of Merger dated as of [Date] (the "Agreement") by and among the Company and [Target Company]. Pursuant to the Agreement, the Company will issue shares of its [Type of Stock] (the "Securities") to the shareholders of [Target Company].

In connection with this opinion, we have examined the Agreement, the Registration Statement (if applicable), and such other documents and records as we deemed necessary. We have also examined the securities laws, rules, and regulations of the states listed in Exhibit A attached hereto (the "Relevant Jurisdictions").

Based upon the foregoing, and subject to the qualifications and assumptions set forth herein, it is our opinion that:

1. The offer and sale of the Securities in the Relevant Jurisdictions are exempt from the registration or qualification requirements of the securities laws of such states, provided that any required notice filings or fees are submitted within the statutory timeframes.
2. No permits or formal orders of approval from the securities administrators of the Relevant Jurisdictions are required for the execution of the Merger, other than those already obtained or filed.

This opinion is limited to the laws of the Relevant Jurisdictions and the federal laws of the United States. We express no opinion as to the laws of any other jurisdiction.

This letter is furnished to you 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,

[Law Firm Name]

By: _____
[Partner Name]

Exhibit A: List of Relevant Jurisdictions

- [State 1]
- [State 2]
- [State 3]