

[Law Firm Letterhead]

[Date]

[Issuer Name]

[Issuer Address]

[City, State, Zip Code]

**Re: Legal Opinion - Exemption from Registration under the Securities Act of 1933**

To the Board of Directors:

We have acted as counsel to [Issuer Name], a [State of Incorporation] corporation (the "Company"), in connection with the proposed issuance and sale of [Description of Securities, e.g., 1,000,000 shares of Common Stock] (the "Securities").

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

- The Articles of Incorporation and Bylaws of the Company;
- The Subscription Agreements executed by the purchasers;
- The Private Placement Memorandum dated [Date];
- Investor Questionnaires and Certificates of Accredited Investor Status; and
- Such other records and documents as we have 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 do not require registration under the Securities Act of 1933, as amended (the "Act"), pursuant to the exemption provided by [Insert Specific Exemption, e.g., Section 4(a)(2) of the Act and/or Rule 506(b) of Regulation D].

This opinion is based on the following specific findings:

1. The Securities are being offered and sold only to "Accredited Investors" as defined in Rule 501(a).
2. No general solicitation or general advertising was used in connection with the offer or sale.
3. The Company will file a Form D with the Securities and Exchange Commission within the required timeframe.
4. The Securities will be "restricted securities" and will bear a restrictive legend.

This opinion is limited to the federal laws of the United States and the laws of the State of [State]. We express no opinion as to compliance with "Blue Sky" or state securities laws.

This letter is provided 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 Signing Partner]

[Law Firm Name]