

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Recipient Address]

RE: LEGAL OPINION - ENVIRONMENTAL LIABILITIES IN CORPORATE RESTRUCTURING

Dear [Name],

We have acted as counsel to [Company Name] (the "Company") in connection with the proposed corporate restructuring involving [Description of Transaction, e.g., the merger of Subsidiary A into Subsidiary B] (the "Restructuring").

1. SCOPE OF REVIEW

In connection with this opinion, we have examined [List Documents, e.g., Environmental Site Assessments, Purchase Agreements, and Regulatory Filings]. We have also reviewed applicable federal, state, and local environmental laws, including [List Specific Statutes, e.g., CERCLA, RCRA].

2. ASSUMPTIONS

For the purposes of this opinion, we have assumed the following:

- (a) The authenticity of all documents submitted to us.
- (b) The accuracy of the technical data provided by third-party environmental consultants.
- (c) That the Restructuring will be executed in accordance with the draft agreements reviewed.

3. OPINION

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

- (a) The Restructuring, as proposed, does not trigger [Specific Transfer Act, e.g., New Jersey ISRA] requirements.
- (b) The surviving entity, [Entity Name], will succeed to the environmental permits and authorizations listed in Exhibit A.
- (c) The allocation of "Pre-Closing Environmental Liabilities" as defined in the Restructuring Agreement is legally enforceable under current jurisdiction laws.

4. LIMITATIONS

This opinion is limited to the laws of the [State/Country] and the federal laws of [Country]. We express no opinion regarding latent subsurface conditions or future changes in environmental regulations.

5. RELIANCE

This letter is furnished solely for the benefit of [Recipient] in connection with the Restructuring and may not be relied upon by any other party without our prior written consent.

Very truly yours,

[Signature]

[Name of Partner]

[Law Firm Name]