

[Company Letterhead]

Date: [Insert Date]

To: [Client Name/Company Name]

Attn: [Contact Person]

Address: [Street Address, City, State, Zip Code]

RE: Country of Origin and Marking Compliance Opinion for [Product Name/SKU]

Dear [Name],

This letter provides a formal legal opinion regarding the Country of Origin (COO) and marking requirements for the following product(s): [Insert Product Name/Description].

I. Product Description

The product is described as [Provide detailed description]. It is classified under HTSUS code [Insert HTS Number].

II. Manufacturing Process and Analysis

Based on the information provided, the manufacturing process involves [List components and where they are sourced]. We have evaluated whether the goods undergo a "substantial transformation" in [Country Name].

III. Determination of Country of Origin

It is our opinion that the Country of Origin for the purposes of U.S. Customs and Border Protection (CBP) is **[Insert Country]**. This determination is based on [Cite relevant regulation, e.g., 19 C.F.R. Part 134 or specific trade agreement rules].

IV. Marking Requirements

To comply with 19 U.S.C. § 1304, the product must be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article will permit. The suggested marking is: "Made in [Country Name]" or "Product of [Country Name]".

V. Conclusion

The aforementioned product meets the criteria for the stated Country of Origin. This opinion is based on current customs laws and the specific facts provided. Any changes in the manufacturing process or material sourcing may void this opinion.

Sincerely,

[Signature]

[Name of Authorized Official]

[Title]

[Firm/Company Name]