[Law Firm Letterhead]

[Date]

[Purchaser Name]
[Purchaser Address]
[City, State, Zip Code]

Re: Legal Opinion - True Sale of Assets

Ladies and Gentlemen:

We have acted as counsel to [Seller Name], a [State of Incorporation] corporation (the "Seller"), in connection with the Purchase and Sale Agreement dated as of [Date] (the "Agreement"), by and between the Seller and [Purchaser Name] (the "Purchaser").

In connection with this opinion, we have examined executed copies of the Agreement and such other documents, corporate records, and instruments as we have deemed necessary. We have also examined the nature of the transaction and the intent of the parties involved.

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

1. The transfer of the [Description of Assets] (the "Assets") from the Seller to the Purchaser pursuant to the Agreement constitutes a "true sale" and an absolute transfer of all legal and beneficial ownership interest in the Assets to the Purchaser.

2. The Assets would not be considered property of the Seller's estate under Section 541 of the United States Bankruptcy Code in the event of a voluntary or involuntary bankruptcy filing by or against the Seller.

3. The transaction is not a secured loan or a financing arrangement, but rather a final disposition of the Assets for fair consideration.

Our opinion is subject to the following assumptions: (a) the parties have acted in good faith; (b) the purchase price paid represents reasonably equivalent value for the Assets; and (c) the Seller will not retain any control or "surplus" interest in the Assets following the transfer.

This letter is provided solely for the benefit of the Purchaser and may not be relied upon by any other person or entity without our prior written consent.

Very truly yours,

[Signature of Authorized Partner]
[Printed Name of Law Firm]