[Law Firm Letterhead]

[Date]

[Lender Name]
[Address]
[City, State, Zip]

Re: Legal Opinion - Preferential Conveyance Analysis for [Borrower Name]

Dear [Recipient Name],

We have acted as counsel to [Client Name] in connection with the proposed transfer of [Description of Property/Assets] (the "Transfer") from [Transferor] to [Transferee] dated [Date].

In rendering this opinion, we have examined originals or copies of the following documents:
1. The Purchase and Sale Agreement dated [Date];
2. The Deed/Bill of Sale dated [Date];
3. Financial statements of [Transferor]; and
4. Such other documents as we deemed necessary.

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

1. The Transfer was made for "reasonably equivalent value" as defined under applicable insolvency laws.
2. At the time of the Transfer, the Transferor was not insolvent, nor did the Transfer render the Transferor insolvent.
3. The Transfer was not made with the intent to hinder, delay, or defraud any current or future creditors.
4. The Transfer does not constitute a "voidable preference" under [Applicable Statute/Bankruptcy Code Section].

This opinion is subject to the following qualifications:
- We rely upon the accuracy of the financial data provided by [Accounting Firm/Transferor].
- This opinion is limited to the laws of the State of [State] and federal bankruptcy laws of the United States.
- This letter is for the sole benefit of the addressee and may not be relied upon by any other party without our prior written consent.

Sincerely,

[Signature]

[Name of Attorney]
[Law Firm Name]