[Law Firm Letterhead]

[Date]

[Recipient Name]
[Recipient Title/Company]
[Address Line 1]
[Address Line 2]

**Re: Legal Opinion - Reverse Piercing the Corporate Veil regarding [Target Entity Name]**

Dear [Recipient Name],

We have been requested to provide a legal opinion regarding the likelihood of a court applying the doctrine of "reverse piercing the corporate veil" to reach the assets of [Target Entity Name], a [State of Incorporation] [Type of Entity], to satisfy the personal liabilities of [Individual/Debtor Name] (the "Debtor").

**1. Documents and Materials Reviewed**

In rendering this opinion, we have examined the following:

- Articles of Incorporation and Bylaws of [Target Entity Name];
- Corporate minutes and resolutions;
- Financial statements and tax returns;
- Evidence of comingling of funds (if any);
- [List other specific documents].

**2. Legal Standard**

Under [State] law, reverse piercing occurs when a creditor of a shareholder seeks to reach the assets of the corporation. This jurisdiction generally requires a showing that: (a) there is such a unity of interest and ownership that the separate personalities of the individual and the corporation no longer exist; and (b) adherence to the fiction of separate existence would sanction a fraud or promote injustice.

**3. Analysis**

Based on our review, we note the following facts:

- **Control:** [Analysis of Debtor's control over the entity].
- **Corporate Formalities:** [Analysis of whether formalities were maintained].
- **Comingling:** [Analysis of whether personal and corporate assets were mixed].
- **Equitable Considerations:** [Analysis of potential harm to innocent shareholders or creditors].

**4. Opinion**

Based upon the foregoing and subject to the qualifications set forth herein, it is our opinion that: [Insert specific conclusion, e.g., A court is unlikely/likely to permit reverse piercing because...]

**5. Qualifications and Limitations**

This opinion is limited to the laws of the State of [State] and is based on the facts as presented to us as of this date. We assume no obligation to update this opinion for subsequent changes in law or fact.

Sincerely,

[Signature]
[Name of Signing Partner]
[Law Firm Name]