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[Law Firm Letterhead]

[Date]

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

Re: Legal Opinion Regarding Liability of [Parent Company/Shareholder Name] for Tort Judgments against [Subsidiary/Corporation Name]

Dear [Client Name],

We have been requested to provide a legal opinion regarding whether the corporate veil of [Subsidiary/Corporation Name] (the "Company") may be pierced to hold [Parent Company/Shareholder Name] (the "Shareholder") personally liable for the tortious conduct and subsequent debts owed to [Name of Tort Creditor] (the "Creditor").

I. Documents Reviewed

In rendering this opinion, we have examined the following: (a) Articles of Incorporation; (b) Corporate Bylaws; (c) Financial statements and tax returns; (d) Minutes of board meetings; and (e) Evidence of commingled funds or shared assets.

II. Legal Standard

Under applicable law, the "Corporate Veil" may be pierced when a corporation is used as a mere alter ego or business conduit of its shareholders, and where the observance of the corporate form would sanction a fraud or promote injustice. In the context of a tort creditor, courts often look to: (1) Gross undercapitalization; (2) Failure to observe corporate formalities; (3) Commingling of personal and corporate funds; and (4) Siphoning of corporate assets to the detriment of creditors.

III. Analysis

[Insert specific analysis here regarding how the Shareholder dominated the Company and how the Company lacked sufficient insurance or assets to satisfy foreseeable tort claims].

IV. Opinion

Based upon the foregoing, it is our opinion that there is a substantial legal basis to pierce the corporate veil. Specifically, we believe the Shareholder exercised such complete control that the Company maintained no separate mind or existence of its own, and that maintaining the corporate shield would result in an equitable injustice to the Creditor.

V. Limitations

This opinion is limited to the laws of the State of [State Name] and the facts as presented to us as of this date.

Sincerely,

[Attorney Signature]
[Attorney Name]
[Firm Name]