[Law Firm Name]
[Address Line 1]
[Address Line 2]
[City, State, Zip Code]

Date: [Date]

To: [Client Name/Board of Directors]
Re: Legal Opinion regarding Piercing the Corporate Veil for Breach of Contract by [Target Corporation]

1. PURPOSE

This opinion letter evaluates the likelihood of holding the individual shareholders or parent entity of [Target Corporation] ("Corporation") personally liable for damages arising from the breach of contract dated [Date] between [Client Name] and the Corporation.

2. DOCUMENTS REVIEWED

In rendering this opinion, we have reviewed the following:

- The Contract between [Client Name] and [Target Corporation];
- Corporate Bylaws and Articles of Incorporation;
- Corporate meeting minutes and financial ledgers;
- Evidence of commingling of funds or undercapitalization.

3. LEGAL STANDARD

Generally, a corporation is treated as a separate legal entity. However, the "corporate veil" may be pierced if the following elements are met:
a) **Alter Ego:** The corporation is a mere instrumentality of the owners.
b) **Injustice/Fraud:** Maintaining the corporate form would sanction a fraud or promote injustice.
c) **Causation:** The misuse of the corporate form caused the breach and resulting damages.

4. ANALYSIS

[Insert specific facts here, such as: lack of corporate formalities, diversion of assets to personal accounts, or failure to issue stock.]

5. CONCLUSION

Based on the facts available, it is our opinion that there is a [High / Moderate / Low] probability that a court will pierce the corporate veil. The evidence suggests that [Target Corporation] was operated as an alter ego, and the corporate form was used to shield the principals from obligations they knew the entity could not meet.

6. LIMITATIONS

This opinion is based on current law and the facts provided to us as of this date. We assume no obligation to update this letter for subsequent changes in law or fact.

Sincerely,

[Signature]
[Name of Attorney]
[Partner/Associate]