

[Date]

[Name of Addressee/Third Party]

[Company Name]

[Address]

[City, State, Zip Code]

Re: Reliance on Tax Opinion Letter - [Project Name/Transaction Reference]

Dear [Name],

We have previously issued a tax opinion letter dated [Original Date of Opinion] (the "Opinion Letter") to [Original Client Name] regarding the federal income tax consequences of [Describe Transaction].

At the request of [Original Client Name], we hereby confirm that [Third Party Name] may rely on the Opinion Letter as if it were addressed to you, subject to the following conditions and limitations:

1. **Scope of Reliance:** Your reliance is limited solely to the specific tax issues addressed in the Opinion Letter.
2. **Date of Opinion:** The Opinion Letter speaks only as of its original date. We have no obligation to update the Opinion Letter for events occurring, or laws changing, after that date.
3. **Factual Assumptions:** Our opinion was based on factual representations provided by [Original Client Name]. We assume no responsibility for the accuracy of those representations.
4. **No Attorney-Client Relationship:** The provision of this reliance letter does not create an attorney-client relationship between [Law/Accounting Firm Name] and [Third Party Name].
5. **Standard of Care:** Our liability to you in connection with this reliance is limited to the same extent as our liability to our original client as set forth in our engagement terms.

This letter is governed by the laws of the State of [State Name].

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Firm Name]