

[Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Tax Allocation Opinion Regarding the Business Combination of [Entity A] and [Entity B]

Dear [Name],

We have acted as tax counsel to [Client Name] (the "Company") in connection with the business combination between [Entity A] and [Entity B], effective as of [Closing Date], pursuant to the [Agreement Name] (the "Agreement").

1. Scope of Opinion

This letter provides our legal opinion regarding the allocation of the total consideration paid for tax purposes and the resulting tax basis of the assets acquired and liabilities assumed under the Internal Revenue Code (the "Code").

2. Documents Reviewed

In rendering this opinion, we have examined originals or copies of the following:

- The Purchase and Sale Agreement / Merger Agreement;
- The Independent Valuation Report prepared by [Valuation Firm Name];
- Financial statements of the constituent entities; and
- Such other documents as we deemed necessary.

3. Assumptions and Representations

Our opinion is based on the assumption that the transaction was conducted at arm's length. We have relied upon representations provided by management regarding the fair market value of tangible and intangible assets. We assume that all parties will report the transaction consistently with the allocations set forth herein for all federal, state, and local tax purposes.

4. Tax Allocation Opinion

Based on our analysis of Sections 1060 and 338(h)(10) of the Code [as applicable], it is our opinion that the purchase price should be allocated among the asset classes as follows:

- **Class I (Cash and Deposits):** \$[Amount]
- **Class II (Securities):** \$[Amount]
- **Class III (Accounts Receivable):** \$[Amount]
- **Class IV (Inventory):** \$[Amount]
- **Class V (Tangible Assets/PP&E):** \$[Amount]
- **Class VI (Section 197 Intangibles):** \$[Amount]
- **Class VII (Goodwill):** \$[Amount]

5. Conclusion

Subject to the limitations set forth above, we are of the opinion that the proposed allocation represents a reasonable determination of fair market value in accordance with applicable Treasury Regulations.

This opinion is provided solely for the benefit of the Company and may not be relied upon by any other party without our express written consent.

Sincerely,

[Signature]

[Printed Name of Partner]

[Law/Accounting Firm Name]