

[Sender Name/Firm Name]  
[Sender Address]  
[City, State, Zip Code]  
[Date]

[Recipient Name]  
[Recipient Title/Company]  
[Recipient Address]  
[City, State, Zip Code]

**Re: Opinion on the Impact of the [Title of Enacted Law]**

Dear [Recipient Name],

At your request, we have reviewed the recently enacted [Name of Tax Law/Act], signed into law on [Date], and its specific application to [Company Name/Individual Name]'s financial operations and tax obligations.

**Scope of Review**

Our analysis focuses on the following key provisions of the new legislation:

- [Provision 1: e.g., Corporate Tax Rate Adjustments]
- [Provision 2: e.g., Changes to Depreciation Schedules]
- [Provision 3: e.g., New Limitations on Interest Deductions]

**Opinion**

Based on our interpretation of the enacted statutes and currently available guidance from the [Internal Revenue Service/Relevant Tax Authority], it is our opinion that:

[Detailed explanation of how the law affects the client. Include whether the impact is favorable, unfavorable, or neutral, and specify effective dates.]

**Recommendations and Next Steps**

In light of these changes, we recommend the following actions:

- [Action Item 1: e.g., Update quarterly estimated tax payments]
- [Action Item 2: e.g., Restructure specific asset acquisitions]

**Limitations**

This opinion is based on the law as written as of the date of this letter. Tax authorities may issue further regulations or interpretations that could affect the conclusions reached herein. This letter is intended solely for the use of [Recipient Name] and may not be relied upon by any other party.

Please contact us if you require further clarification regarding these changes.

Sincerely,

[Signature]  
[Printed Name]  
[Title]