

[Company Name]
[Street Address]
[City, State, Zip Code]

[Date]

[Recipient Name]
[Recipient Title]
[Recipient Company]
[Recipient Address]

Re: Opinion on Recognition of Unrecognized Tax Benefit

Dear [Recipient Name],

We have been requested to provide a formal opinion regarding the recognition of a tax benefit related to [Describe Specific Tax Position/Transaction] for the tax year ending [Year End Date]. This opinion is provided in accordance with the standards set forth under FASB ASC 740-10 (formerly FIN 48).

Scope of Review

In connection with this opinion, we have examined [List Documents, e.g., Tax Returns, Relevant Statutes, Case Law, and Internal Memoranda]. We have assumed the accuracy and completeness of all facts and representations provided to us.

Analysis

The recognition of an unrecognized tax benefit requires a two-step process:

1. **Recognition:** Determination of whether it is more likely than not that a tax position will be sustained upon examination, including resolution of any related appeals or litigation processes, based on the technical merits of the position.
2. **Measurement:** Measurement of a tax position that meets the more-likely-than-not recognition threshold at the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement.

Conclusion and Opinion

Based on our analysis of the technical merits under current tax law, it is our opinion that the tax position taken regarding [Description of Position] meets the "more-likely-than-not" recognition threshold. Specifically, we conclude that there is a [Percentage]% probability that this position will be sustained upon examination by the relevant taxing authorities.

The total amount of the tax benefit recognized in the financial statements for this position is \$[Amount].

Caveats

This opinion is based on current tax laws and judicial interpretations. Should these change, the

conclusions of this letter may no longer be valid. This letter is intended solely for the use of [Company Name] and is not to be relied upon by any other party without our express written consent.

Sincerely,

[Signature]

[Name of Authorized Representative]

[Title]

[Firm Name]