

[Date]

[Recipient Name]
[Recipient Title/Role]
[Partnership Name]
[Address]

Re: Opinion of Value for Partnership Dissolution - [Partnership Name]

Dear [Recipient Name],

Pursuant to your request, I have performed a valuation analysis of [Partnership Name] (the "Partnership") as of [Valuation Date] (the "Effective Date"). It is my understanding that this valuation is intended for use by the partners in connection with the formal dissolution and liquidation of the Partnership's assets and liabilities.

Scope of Work

In preparing this opinion, I have reviewed the following documents:

- Partnership Agreement dated [Date]
- Financial statements for the fiscal years ending [Years]
- Current balance sheets and asset inventories as of [Date]
- [List any other relevant documents/market data]

Valuation Methodology

The valuation was conducted using the [Asset-Based / Income / Market] approach. This method was selected because it best reflects the [Fair Market Value / Liquidation Value] of the Partnership's holdings, accounting for current market conditions and the specific nature of the business operations.

Opinion of Value

Based on the analysis performed, it is my professional opinion that the total value of the Partnership as of the Effective Date is:

[\$[Amount in Numerical Form] ([Amount in Written Words])

The estimated distribution of value based on current partnership interest percentages is as follows:

- [Partner Name A]: [Percentage]% - \$[Amount]
- [Partner Name B]: [Percentage]% - \$[Amount]

Assumptions and Limiting Conditions

This opinion is subject to the assumption that all financial data provided by the Partnership is accurate and complete. This letter is intended solely for the parties involved in the dissolution and may not be used for any other purpose without prior written consent.

Sincerely,

[Signature]

[Name of Appraiser/Consultant]

[Professional Title/Credentials]

[Company Name]