

Exhibit 8.4
Opinion of Counsel to Buyer

[DATE]

[Names and Addresses of Sellers]

Gentlemen:

We have acted as counsel to _____, a _____ corporation ("Buyer"), in connection with the Stock Purchase Agreement dated _____, 199_ (the "Agreement") between _____, _____, and Buyer. This is the opinion contemplated by Section 8.4(a) of the Agreement. All capitalized terms used in this opinion without definition have the respective meanings given to them in the Agreement or the Accord referred to below.

This Opinion Letter is governed by, and shall be interpreted in accordance with, the Legal Opinion Accord (the "Accord") of the ABA Section of Business Law (1991). As a consequence, it is subject to a number of qualifications, exceptions, definitions, limitations on coverage and other limitations, all as more particularly described in the Accord, and this Opinion Letter should be read in conjunction therewith. The law covered by the opinions expressed herein is limited to the Federal Law of the United States and the Law of the State(s) of _____.

Based on the foregoing, our opinion is as follows:

1. The Agreement, the Escrow Agreement and the Promissory Notes are enforceable against Buyer.

2. Neither the execution and delivery of the Agreement, the Escrow Agreement and the Promissory Notes nor the performance of Buyer's obligations thereunder (a) violates any provision of the certificate of incorporation or bylaws (or other governing instrument) of Buyer, (b) breaches or constitutes a default (or an event that, with notice or lapse of time or both, would constitute a default) under any agreement or commitment [describe selection criteria] to which Buyer is party or (c) violates any statute, law, regulation or rule, or any judgment, decree or order of any court or Governmental Body applicable to Buyer.

Very truly yours,
