[On headed paper of Law Firm competent in the laws of the jurisdiction of incorporation

of the financial provision provider]

[DRAFT]

To: The Environmental Protection Agency

P.O. Box 300

Johnston Castle Estate

Wexford

Co. Wexford

Ireland

(the “**Agency**”)

Dated: [To be dated on or after the date of the Agreement]

We refer to the Irish law governed Parent Company Guarantee dated on or about the date hereof (the “**Agreement**”) between (1) [**●]** (the “**Company**”) and (2) **[●]** (the “**Licensee**”) and (3) The Environmental Protection Agency (the “**Agency**”).

1. **Role and Scope**
	1. We have been requested to render a legal opinion in connection with the execution by the Company of the Agreement.
	2. We act as solicitors to the Company.
	3. This legal opinion is addressed to and may be relied on by the Agency. Capitalized terms used in this legal opinion but not otherwise defined in this legal opinion shall have the same meaning as defined in the Agreement.
	4. The Agency may disclose this legal opinion to its professional advisers and such other party as may be required by law, regulation or a competent authority.
	5. This legal opinion relates only to the laws of **[●]** as applied by the Courts of **[●]** at the date of this opinion. We express no opinion in this legal opinion on the laws of any other jurisdiction or European Law as it affects any jurisdiction other than **[●]**.
2. **Documents**
	1. For the purposes of this legal opinion, we have examined the following documents:
		1. an original / scanned pdf copy of the executed Agreement;
		2. [an original / scanned pdf copy of the signed [extract of the minutes of a board meeting of the board of directors of the Company dated [on the date hereof] (the “**Minutes**”) and pursuant to which the directors unanimously resolved that the Company’s entry into and execution of the [Documents] (as defined in the Minutes) and its participation in the Agreement be approved];
		3. [an original/ scanned pdf copy of the written ordinary resolution [dated on the date hereof] and signed for and on behalf of the Company’s shareholder(s) approving the Company’s entry into the Agreement];
		4. [an original/scanned pdf copy of the power of attorney dated on or about the date hereof, whereby the Company nominated and appointed […] as attorneys to act for it concerning the matters set out therein (the “**Power of Attorney**”)];
		5. [an original/scanned pdf copy of the signed corporate certificate of a director/officer/secretary of the Company dated on the date hereof (the “**Corporate Certificate**”), addressed to (amongst others) ByrneWallace LLP and the Agency and appended to which is a true copy of the [bye laws, memorandum and articles of association, certificate of incorporation, (including change of name certificates), articles of incorporation, decree of incorporation, constitutional documents, […]] of the Company (the “**Constitutional Documents**”.]
		6. [an original/scanned pdf certificate of good standing for the Company obtained from […]e listing all certificates of the Company on record with […] as of [a date no earlier than the date of the Agreement (the “**Good Standing Certificate**”)];
		7. [searches];
		8. [such other document or evidence pursuant to which the signatories to the Agreement are empowered to bind the Company],
	2. The documents referred to in paragraph 2.1 shall collectively be referred to as the “**Documents**” and each a “**Document**”.
3. **Assumptions**

The opinions in paragraph 4 below have been made on the following assumptions:

* 1. **Genuineness of Signatures:**

All signatures and seals on the Agreement and copy documents are genuine and the signatures and seals of the Company were made or affixed on a single, complete, physical version of that deed which has remained intact since those signatures or seals were made or affixed. All original documents are complete, authentic and up-to-date. All copy documents are complete and conform to the originals.

* 1. **Reliance on Certificates or Documents**

Each of the statements made in the Good Standing Certificate and any attachment to the Good Standing Certificate is true and correct in all respects as at the date of this Opinion.

* 1. **Capacity of each Party to the Agreement**

Each party to the Agreement (other than the Company) is validly existing and has the capacity, power and authority:

* + - 1. to execute and deliver the Agreement to which it is a party; and
			2. to exercise its rights and perform its obligations under the Agreement to which it is a party.
	1. **Due Authorisation and Signature of the Agreement**

Each party (other than the Company) to the Agreement has duly authorised, executed and delivered the Agreement to which it is a party in accordance with all applicable laws.

* 1. **Resolutions**
		1. The resolutions of the board of directors of the Company set out in the Minutes were duly passed at properly convened meetings of directors of the Company. The correct procedure was carried out at the board meetings, including a valid quorum and a declaration of all relevant interests of directors none of whom were restricted or disqualified from carrying out their duties as directors. The minutes are complete and correct and have not been amended or rescinded and are in full force and effect.
		2. The resolutions (if any) of the shareholders of the Company specified in the Good Standing Certificate were duly passed at a properly convened meeting or adopted by written resolution of all the shareholders of the Company and the resolutions have not been amended or rescinded and are in full force and effect.
	2. **Execution**

The Agreement, when presented for execution by the Company, was presented in a complete form incorporating all pages of the Agreement and the persons authorised by the resolutions of the board of directors of the Company set out in the Minutes, executed the Agreement on behalf of the Company.

* 1. **Constitutional Documents**

We have not verified that the copy of the Constitution attached to the Good Standing Certificate is identical to the Constitution filed in the Companies Registration Office.

* 1. **Searches**

The information disclosed by the Searches referred to in paragraph 2.1.7 is true, accurate, complete and up-to-date in all respects. There is no information which should have been disclosed by those Searches that has not been disclosed for any reason. It should be noted that:-

* + - 1. the matters disclosed in the Searches may not present a complete summary of the actual position on the matters for which we have caused searches to be conducted; and
			2. the position reflected by the Searches may not be fully up to date.
	1. **Corporate Benefit**

The directors of the Company acted in good faith when approving the Agreement and the Agreement has been entered into for bona fide commercial reasons, on arm’s length terms by each of the parties thereto.

* 1. **Duress**

There has been no bad faith or fraud, coercion, duress or undue influence on the part of any of the parties to the Agreement (including the Company) and/or their respective directors, employees, agents and advisers.

* 1. **No breach of any other agreement or instrument**

The provisions of the Agreement do not breach any other agreement or instrument binding on the Company or its assets.

* 1. **Governing Law**

That choice of Ireland as the governing law of the Agreement was freely made in good faith by each of the parties to the Agreement and was not made for the purpose of avoiding the mandatory laws of any other jurisdiction.

1. **Opinions**
	1. Based on the Documents, we are of the opinion that as of the date of this legal opinion:
		1. **Corporate Existence:** the Company is duly incorporated and validly existing under the laws of […] as a […] and the Company is a separate legal entity and is subject, in its own name, to suit, execution, attachment or other legal process in respect of its obligations under the Agreement;
		2. **Corporate Power:** the Company has the necessary corporate power and authority under its Constitutional Documents to enter into and perform the obligations on its part contained in the Agreement;
		3. **Authority:** the execution by the Company of the Agreement and the performance of its obligations under the Agreement has been duly authorized by all necessary corporate action on the part of the Company;
		4. **Choice of Law:** the choice of the laws of Ireland, as the governing law in the Agreement is valid under the laws of […]. Accordingly, the laws of Ireland will, upon proof of the relevant provisions of the laws of Ireland (as applicable), be upheld as a valid choice and applied by the courts of […] and neither the execution and delivery of nor the performance by the Company of its obligations under the Agreement conflicts with any order, writ, injunction or decree of any court of governmental authority against the Company or by which it or any of its properties is bound or any indenture, mortgage, pledge, lien, charge, contract or other agreement or instrument to which the Company is a party or by which it or any of its properties is bound, or constitutes a default thereunder;
		5. **Enforcement:** a judgment granting or denying the recovery of a sum certain of money obtained against the Company pursuant to the Agreement from a competent court located in Ireland would be recognized in a legal proceeding against the Company properly commenced in the courts of […] to enforce such judgment and would be enforceable against the Company in such proceedings and the legal form of the Agreement is in an appropriate form to be submitted to the courts of […] in proceedings;
		6. **Due Execution**: the Agreement has been duly executed by the Company in accordance with its Constitutional Documents, [the Power of Attorney] and under […] law;
		7. **Licences and Authorisations**: Under the laws of […] it is not necessary that the Agreement be registered, filed, recorded, notarised or enrolled with any court or other authority in that jurisdiction or that any registration, notarial or similar fees be paid on or in relation to the Agreement or the transactions contemplated by the Agreement [, except [insert details of any necessary filings and confirmation that they will be attended to.]
		8. **Conflict with Constitutional Documents**: the execution by the Company of the Agreement, the performance of its obligations and the exercise of its rights under the Agreement, will not conflict with the Constitutional Documents of the Company or any provision of the laws of […];
		9. **Residency and Domicile of Third Parties**: none of the parties to the Agreement (other than the Company) is or will be deemed to be a resident, domiciled or carrying on business in the […] by reason only of the execution, delivery, performance or enforcement of the Agreement to which any of them is a party;
		10. **Insolvency Proceedings**: to our knowledge, having carried out appropriate searches, there are no proceedings pending or threatened against the Company in any court or before any governmental authority, agency, arbitration board or tribunal which, if adversely determined, individually or in the aggregate, would materially and adversely affect the right, power and authority of the Company to enter into or perform its obligations under the Agreement, nor are there any proceedings looking to wind up the Company or place it into an insolvency process, including but not limited to liquidation, receivership, administration, examinership, a court sanctioned re-organization, winding up;
		11. **Stamp Duty and Taxes:** no taxes, fees or other charges are required to be paid by the Company under the laws of […], or any political subdivision thereof, in connection with the execution, delivery or performance of the Agreement. No principal, interest, fee or other sum payable by the Company under or in connection with the Agreement will be subject to any withholding tax under the laws of […], or any political subdivision thereof, and the Company is not otherwise required to make any deduction for or on account of any tax from any such payment under such laws;
		12. **Process Agent Appointment:** the appointment of [the Licensee as the process agent/the process agent of the Company to accept service of proceedings in Ireland on its behalf in the Agreement is valid and binding upon the Company under the laws of […]; and
		13. **Immunity:** neither the Company nor any of its assets is entitled to immunity on the grounds of sovereignty or otherwise from any legal action or proceeding in […], its jurisdiction of incorporation.

Yours faithfully

**Partner, for and on behalf of**

[●]