









and the federal laws of the United States now in effect, and to facts and circumstances presently brought to our attention and is rendered solely for your benefit in connection with the subject transaction.

This opinion does not extend to, and may not be relied on, used, circulated or referred to for any other purpose or by any other person, except as otherwise set forth herein. We assume no obligation to supplement this opinion if any applicable laws change after the date hereof or if we become aware of any facts that may change the opinions expressed herein after the date hereof.

*McNeese Wallace & Derrick LLC*  
MCNEESE WALLACE & DERRICK LLC

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