[](http://www.google.com/imgres?q=oreo+cookie&hl=en&sa=X&rls=com.microsoft:en-us:IE-SearchBox&biw=1024&bih=616&tbm=isch&tbnid=eQU9MfAaDWe4SM:&imgrefurl=http://taxprof.typepad.com/taxprof_blog/2012/03/tax-profs.html&docid=FAlPgxzA3yaZbM&imgurl=http://taxprof.typepad.com/.a/6a00d8341c4eab53ef015434e91194970c-200wi&w=180&h=231&ei=zf68T9m7Famq2gWQ-sWKDw&zoom=1&iact=hc&vpx=542&vpy=183&dur=594&hovh=184&hovw=144&tx=74&ty=77&sig=108004386060175388157&page=1&tbnh=124&tbnw=97&start=0&ndsp=18&ved=1t:429,r:3,s:0,i:144)Opinion Writing- When writing opinion pieces always remember OREO….

O-State opinion.

R-Give reasons to support your opinion.

E-Ellaborate/Explain. Support your reasons.

O-Restate your opinion. Close up.