

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Legal Opinion on Website Cookie and Tracking Technologies Compliance

Dear [Client Contact Name],

We have conducted a legal review of the website [Website URL] (the "Website") regarding its use of cookies and tracking technologies in accordance with applicable data protection laws, including [GDPR / CCPA / CPRA / ePrivacy Directive].

1. Scope of Review

Our review included an analysis of the cookies currently deployed on the Website, the existing Cookie Policy, and the user consent mechanism (Cookie Banner).

2. Legal Findings

Based on our assessment, we have identified the following status of compliance:

- **Cookie Classification:** [Identify strictly necessary vs. non-essential cookies].
- **Consent Mechanism:** [Confirm if "Prior Consent" is properly implemented].
- **Transparency:** [Assess if the Cookie Policy clearly identifies the purpose and duration of each tracker].

3. Opinion

In our professional opinion, the Website is [Compliant / Partially Compliant / Non-Compliant] with the governing regulations. To achieve full compliance, we recommend the following actions:

- [Recommendation 1]
- [Recommendation 2]
- [Recommendation 3]

4. Conclusion

This opinion is based on the current state of the Website as of the date of this letter. Any subsequent changes to the Website's tracking scripts or relevant legislation may require an updated review.

Sincerely,

[Signature]

[Name of Attorney/Firm]

[Bar License Number, if applicable]