

[Company Letterhead/Law Firm Name]

[Date]

[Recipient Name]

[Recipient Title]

[Acquiring Entity Name]

[Address]

Re: Privacy and Data Protection Due Diligence Opinion - Project [Project Name]

Dear [Recipient Name],

We have acted as privacy counsel to [Acquiring Entity Name] (the "Acquirer") in connection with the proposed acquisition of [Target Company Name] (the "Target"). This opinion letter summarizes our findings regarding the data privacy and cybersecurity due diligence conducted on the Target.

1. Scope of Review

Our review included an examination of the following materials provided in the virtual data room as of [Date]:

- Internal and external privacy policies and notices;
- Data processing agreements (DPAs) with third-party vendors and customers;
- Records of processing activities (ROPA) and data maps;
- Security incident logs and breach notification history;
- Regulatory correspondence and compliance audit reports.

2. Compliance Status

Based on our review, it is our opinion that the Target is in [material/substantial] compliance with applicable data protection laws, including but not limited to [GDPR / CCPA / HIPAA / etc.]. Specifically:

- The Target maintains a lawful basis for processing personal data.
- Data transfer mechanisms are in place for cross-border transfers.
- The Target has implemented appropriate technical and organizational security measures.

3. Identified Risks

During the diligence process, we identified the following areas of concern:

- [Risk 1: e.g., Incomplete vendor oversight program]
- [Risk 2: e.g., Outdated cookie consent management]
- [Risk 3: e.g., Legacy data retention issues]

4. Recommendations

We recommend the following actions post-closing to mitigate identified risks:

- Harmonization of the Target's privacy policy with the Acquirer's standards.
- Execution of remediation steps for [Specific Risk].
- Integration of the Target into the Acquirer's cybersecurity insurance policy.

5. Conclusion

Subject to the limitations and assumptions set forth herein, we believe the Target's privacy posture does not present a material barrier to the transaction. This opinion is rendered solely for the benefit of the Acquirer and may not be relied upon by any other party without our express written consent.

Sincerely,

[Signature]

[Name of Partner/Attorney]

[Law Firm Name]