

[Date]

[Recipient Name/Acquiring Entity]

[Address Line 1]

[Address Line 2]

RE: FCPA Due Diligence Opinion - Acquisition of [Target Company Name]

To the Board of Directors,

We have acted as counsel to [Acquiring Entity Name] in connection with the proposed acquisition of [Target Company Name] (the "Target"). We have conducted a Foreign Corrupt Practices Act (FCPA) due diligence review to assess the Target's historical compliance and potential risk profile.

Scope of Review:

Our review included, but was not limited to:

- Examination of the Target's anti-corruption policies and internal controls.
- Review of financial records, including high-risk transactions, gifts, travel, and entertainment expenses.
- Interviews with key management, legal, and compliance personnel.
- Background checks on third-party agents, consultants, and joint venture partners.
- Analysis of the Target's government contracts and interactions with foreign officials.

Findings:

Based on our review, we have identified the following: [Insert summary of findings, e.g., No material violations identified / Specific areas of concern / Remediation steps taken by the Target].

Opinion:

Subject to the limitations and assumptions set forth herein, it is our opinion that:

1. The Target has maintained a compliance program reasonably designed to detect and prevent violations of the FCPA.
2. Based on the information provided, we found no evidence of systemic or ongoing violations of the FCPA by the Target or its subsidiaries.
3. The pre-acquisition diligence conducted satisfies the standards of "reasonable due diligence" as outlined by the U.S. Department of Justice and the SEC.

Recommendations:

Post-closing, we recommend that [Acquiring Entity Name] implement its corporate compliance suite across the Target's operations and conduct a post-merger audit within [Number] months.

This opinion is rendered solely for the benefit of [Acquiring Entity Name] and may not be relied upon by any other party without our prior written consent.

Sincerely,

[Authorized Signature]

[Printed Name/Title]

[Law Firm Name]