DATE: [Insert Date]

TO: [Board of Directors / General Counsel]
FROM: [Name of Counsel/Consultant]
RE: Legal Opinion on Post-Acquisition FCPA Integration Strategy for [Name of Acquired Entity]

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1. INTRODUCTION

This memorandum provides our legal opinion regarding the Foreign Corrupt Practices Act (FCPA) integration strategy following the acquisition of [Name of Acquired Entity] by [Name of Acquiring Company]. The objective is to establish a compliance framework that mitigates successor liability risks and aligns the subsidiary with corporate standards.

2. SCOPE OF REVIEW

Our assessment is based on the following:

- Pre-acquisition due diligence reports.
- Current compliance infrastructure of the acquired entity.
- Department of Justice (DOJ) and SEC Resource Guides on the FCPA.
- The "Safe Harbor" provisions related to M&A activity.

3. OPINION AND STRATEGY

It is our opinion that to satisfy regulatory expectations, the following integration pillars must be implemented immediately:

A. Immediate Policy Harmonization

The acquired entity must adopt the parent company's Code of Conduct and Anti-Corruption policies within [Number] days. This includes specific mandates on gifts, entertainment, and travel involving foreign officials.

B. High-Risk Third-Party Re-Vetting

All existing agents, consultants, and joint venture partners of the acquired entity must undergo a secondary due diligence process. Existing contracts should be amended to include standard FCPA representations, warranties, and audit rights.

C. Financial Controls and Internal Audit

The parent company's internal accounting controls must be extended to the new subsidiary. This involves centralizing payment systems and ensuring all transactions are recorded with reasonable detail to prevent "slush funds" or mischaracterized payments.

D. Training and Personnel Assessment

Mandatory anti-corruption training must be delivered to all "high-risk" employees (Sales, Procurement, Government Relations). We recommend an evaluation of the legacy compliance staff to ensure independence and adequate resources.

4. VOLUNTARY DISCLOSURE CONSIDERATIONS

Should the integration process uncover past violations not identified during due diligence, the Company must evaluate the benefits of voluntary self-disclosure under the DOJ Corporate Enforcement Policy to seek a presumption of declination.

5. CONCLUSION

Provided the aforementioned steps are executed in a timely and documented manner, the Company will be positioned to demonstrate "effective compliance" and significantly reduce the risk of successor liability for historical or ongoing misconduct at the acquired entity.

Sincerely,

[Signature]

[Printed Name/Title]