

Transfer Pricing Documentation Justification

Date: [Insert Date]

To: [Recipient Name]

Title: [Recipient Title]

Company: [Recipient Company]

Address: [Recipient Address]

Dear [Recipient Name],

We are writing to provide justification for our transfer pricing practices in accordance with the arm's length principle as outlined in the OECD guidelines.

As part of our comprehensive transfer pricing documentation, we have conducted an analysis comparing our intercompany transactions with those of independent entities in a comparable market. Our findings indicate that our pricing structure aligns with the arm's length standard, ensuring that our intercompany transactions are consistent with market practices.

The following points summarize our documentation:

- **Transaction Overview:** Description of intercompany transaction.
- **Comparable Analysis:** List of utilized comparables and their relevance.
- **Method Selection:** Justification for the selected transfer pricing method.
- **Financial Analysis:** Supporting financial data demonstrating compliance.
- **Conclusion:** Summary reinforcing that prices are set at arm's length.

We trust that this documentation supports our commitment to compliance with transfer pricing regulations and reflects our dedication to maintaining fair and transparent intercompany pricing practices.

Should you have any questions, please do not hesitate to reach out to us.

Sincerely,

[Your Name]

[Your Title]

[Your Company]

[Your Contact Information]