

[Company Letterhead]

[Date]

[Name of Tax Authority/Auditor]

[Address]

[City, State, Zip Code]

Re: Management Representation Letter - Transfer Pricing Documentation for Fiscal Year [Year]

Dear [Name of Contact Person/Auditor],

This representation letter is provided in connection with the examination of the intercompany transactions and transfer pricing documentation of [Company Name] (the "Company") for the fiscal year ended [Date].

We confirm, to the best of our knowledge and belief, the following representations:

1. We are responsible for the preparation of the transfer pricing documentation in accordance with [Reference Local Tax Law/OECD Guidelines].
2. All relevant intercompany transactions, including the sale of goods, provision of services, transfer of intangible property, and financial arrangements between the Company and its associated enterprises, have been fully disclosed.
3. The methods selected for determining arm's length pricing are the most appropriate given the functions performed, assets used, and risks assumed by the respective parties.
4. All financial data, contracts, and supporting agreements provided during this review are complete, accurate, and reflect the actual economic substance of the transactions.
5. There have been no material changes in the functions, risks, or assets of the Company during the period under review that would invalidate the selected benchmarking analysis.
6. The Company has maintained contemporaneous documentation as required by law to support the arm's length nature of its related-party dealings.
7. No undisclosed side agreements exist that would impact the pricing or terms of the documented intercompany transactions.

This letter is intended solely for the use of [Tax Authority/Audit Firm] in connection with the tax filing or audit of the period specified above.

Sincerely,

[Signature]

[Name of Authorized Officer]

[Title, e.g., Chief Financial Officer/Tax Director]

[Company Name]