

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Organization Name]

[Address]

**Subject: Affirmation of Arm's Length Standard**

To Whom It May Concern,

This letter serves as a formal affirmation that the transactions conducted between [Entity Name A] and [Entity Name B] during the period of [Start Date] to [End Date] have been executed in accordance with the Arm's Length Standard.

We hereby certify that:

- The terms and conditions of these transactions, including pricing and service levels, are comparable to those that would have been agreed upon between unrelated parties dealing under similar circumstances.
- The pricing methods applied are consistent with recognized transfer pricing guidelines and applicable tax regulations.
- Neither party has exercised undue influence over the other to achieve terms that deviate from fair market value.

Supporting documentation, including relevant benchmarks and economic analyses, is maintained by the company and is available for review upon request by authorized parties.

Should you require further information regarding our internal transfer pricing policies, please contact [Contact Person Name] at [Phone Number/Email].

Sincerely,

[Signature]

[Printed Name]

[Title]

[Company Name]