## **Operational Guidance for Reporting of Intra Company Transactions**

**Issue:** Reporting of product that packers supply to themselves or a division within the company structure.

**Livestock, Poultry, and Grain Market News (LPGMN) Position:** Intra Company transactions made within the company which includes subsidiaries of a company. These transactions are outside the structure of the normal marketplace. LPGMN has determined that because of the unique nature of intra-company transactions, these transactions are not covered under the Act or Regulations and therefore should not be reported.

**LPGMN Guidance:** Packers that have intra-company transactions as described in this document should not report them.

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