



**DEFENSE SECURITY COOPERATION AGENCY**

2800 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-2800

USP000766-25

May 19, 2025

MEMORANDUM FOR OFFICE OF THE DEPUTY ASSISTANT SECRETARY OF THE NAVY  
FOR INTERNATIONAL PROGRAMS OFFICE  
(ATTN: MR. JAE CHUNG IPO-230G)

DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
INDIANAPOLIS, IN

SUBJECT: Establish Non-recurring Cost Recoupment Charges for Missile TOMAHAWK All  
Up Round (AUR), U/RGM-109/E BLK V, DSCA Policy Memo 25-55

Reference: Non-recurring Cost Request for Missile TOMAHAWK All Up Round (AUR),  
U/RGM- 109/E BLK V

The attached Finding approves the non-recurring cost (NC) recoupment pro rata charges for the sale, coproduction, or licensed production of the items shown on the Finding table. The NC charges listed in the Finding will be updated in Appendix 1 of the Security Assistance Management Manual (SAMM) found at <https://samm.dsca.mil>.

Unless waived, the DoD NC recoupment charge is required to be reimbursed to the DoD within 30 days following delivery or purchaser acceptance (whichever comes first) of each item sold or produced; and the recoupment will be recorded under DSCA(Q) 1112 Report. In accordance with the Arms Export Control Act, any country requesting a waiver of NC charges must request the waiver in writing prior to acceptance of the purchase, if it is to be approved.

If you have any questions regarding this matter, please contact Ms. Yvette Chandler at (703) 697-9445; e-mail: [yvette.d.chandler.civ@mail.mil](mailto:yvette.d.chandler.civ@mail.mil).

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Date: 2025.05.19 08:00:08 -04'00'

Earle L. Kirkley, III  
Deputy Assistant Director for Global Execution  
Office of International Operations

Attachment: As stated:



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**FINDING**

In accordance with DoD Directive 2140.02, dated May 22, 2018, I hereby approve non-recurring cost (NC) recoupment pro rata charges for the sale, coproduction, or licensed production of the Major Defense Equipment shown below:

**CATEGORY IV – LAUNCH VEHICLES, GUIDED MISSILES, BALLISTIC MISSILES,  
ROCKETS TORPEDOES, BOMBS And MINES**

<b>ITEM DESCRIPTION (Letter of Offer and Acceptance Description)</b>	<b>MASL</b>	<b>Previous NC Charge</b>	<b>NC Charge</b>
MISSILE, TOMAHAWK ALL UP ROUND (AUR), U/RGM-109/E BLOCK V	141000TM109EV	N/A	\$23,620.69

The NC recoupment charges are effective immediately.

**KIRKLEY.EARLE.  
L.**

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Earle L. Kirkley, III  
Deputy Assistant Director for Global Execution Office  
of International Operations