



DEFENSE SECURITY COOPERATION AGENCY

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

08 SEPT 2026
USA002347-26

MEMORANDUM FOR OFFICE OF THE DEPUTY ASSISTANT SECRETARY OF THE
NAVY FOR INTERNATIONAL PROGRAMS OFFICE
(ATTN: MRS. LORRI WOOD IPO-240D)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS, IN

SUBJECT: Establish Nonrecurring Cost Recoupment Charges for GUIDANCE SECTIONS,
SINGLE VARIANT (AIR-TO-AIR), ADVANCED PRECISION KILL WEAPON
SYSTEM (APKWS II), DSCA Policy Memorandum 26-119

References: Nonrecurring Cost Recoupment Request for GUIDANCE SECTIONS, SINGLE
VARIANT (AIR-TO-AIR), ADVANCED PRECISION KILL WEAPON
SYSTEM (APKWS II) (MASL 134000SV59CBU)

The attached Finding approves the nonrecurring 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 Department of War (DoW) NC recoupment charge is required to be reimbursed to the DoW 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.

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George Lumpkins
Acting Deputy Assistant Director for Global
Execution Office of International Operations

Attachments: as stated



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FINDING

In accordance with [DoD Directive 2140.02](#), dated May 17, 2018, I hereby approve special nonrecurring 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, ROCKETS, TORPEDOES, BOMBS, AND MINES

ITEM DESCRIPTION (Letter of Offer and Acceptance Description)	MASL	Previous NC Charge	NC Charge
GUIDANCE SECTION, SINGLE VARIANT (AIR TO AIR), ADVANCED PRECISION KILL WEAPON SYSTEM (APKWS II), WGU-59C/B	134000SV59CBU	N/A	\$3,032.54

The NC recoupment charges are effective immediately.

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George Lumpkins
Acting Deputy Assistant Director for Global
Execution Office of International Operations