



## DEFENSE SECURITY COOPERATION AGENCY

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

May 7, 2026  
USP000574-26

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 Nonrecurring Cost Recoupment Charges for GUIDANCE SECTIONS,  
SINGLE VARIANT (AIR-TO-AIR), ADVANCED PRECISION KILL WEAPON  
SYSTEM (APKWS II), WGU-59B/B GENERATION, DSCA Policy Memo 26-58

References: Nonrecurring Cost Request for GUIDANCE SECTIONS, SINGLE VARIANT (AIR-  
TO-AIR), ADVANCED PRECISION KILL WEAPON SYSTEM (APKWS II),  
WGU-59B/B GENERATION

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 DoW NC recoupment charge is required to be reimbursed to the DoW with initial deposit 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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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 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, 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>
GUIDANCE SECTIONS, SINGLE VARIANT (AIR TO-AIR) ADVANCED PRECISION KILL WEAPON SYSTEM (APKWS II) WGU-59B/B	134000SVWGU59	N/A	\$3,032.54

The NC recoupment charges are effective immediately.

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