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October 22, 2010
Technical Director
Financial Accounting Standards Board of
The Financial Accounting Foundation
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Re: File Reference no 1820-100, Comment Letter on the proposed Accounting Standards Update:
Revenue Recognition (Topic 605), Revenue from Contracts with Customers

Tyco International Ltd. (“Tyco”) appreciates the opportunity to respond to the proposed Accounting Standards Update, *Revenue Recognition (Topic 605): Revenue from Contracts with Customers* (“Proposed ASU”). Tyco is a diversified publicly traded company that provides vital products and services to residential and commercial customers around the world. We are a leading provider of security products and services, fire protection and detection products and services, valves and controls, and other industrial products. Tyco had 2009 revenue of more than \$17 billion and has more than 100,000 employees worldwide.

Overall, we are supportive of one revenue recognition model to be applied broadly for all transactions and entities. While we are generally supportive of the overall model proposed by the Boards, we believe the challenge exists in operationally applying aspects of this model to certain transactions. We have included in Exhibit 1 our comments and suggested changes on the specific questions that were enumerated. In Exhibit 1 the *italicized* material sets forth the Boards' questions, followed by our comments.

Thank you for your consideration.

Sincerely,

A handwritten signature in dark ink that reads "John Davidson".

John Davidson
Senior Vice President, Controller and Chief Accounting Officer

Exhibit 1:

The Boards request that constituents provide comments on the following questions:

Recognition of revenue (paragraphs 8–33)

Question 1: *Paragraphs 12–19 propose a principle (price interdependence) to help an entity determine whether to:*

- (a) combine two or more contracts and account for them as a single contract;*
- (b) segment a single contract and account for it as two or more contracts; and*
- (c) account for a contract modification as a separate contract or as part of the original contract.*

Do you agree with that principle? If not, what principle would you recommend, and why for determining whether (a) to combine or segment contracts and (b) to account for a contract modification as a separate contract?

We support the concept of using price interdependence as a key element to assist in the determination of whether to combine two or more contracts, similar to the existing guidance under ASC 605-35 Construction-Type and Production. However, we believe that when determining whether or not a contract should be further segmented an entity should consider the economics and the customers' perspective. The guidance should allow for flexibility and judgment in applying the criteria based on the nature and type of the transaction. Specifically, the guidance should allow the true substance and economics of the transaction to be considered relative to determining the accounting.

We also concur that if the prices of the contract modification and the existing contract are not interdependent, the entity shall account for the contract modification as a separate contract.

Question 2: *The Boards propose that an entity should identify the performance obligations to be accounted for separately on the basis of whether the promised good or service is distinct. Paragraph 23 proposes a principle for determining when a good or service is distinct. Do you agree with that principle? If not, what principle would you specify for identifying separate performance obligations and why?*

We support the concept of identifying the performance obligations to be accounted for separately on the basis of whether the promised good or service is distinct for short term contracts. Additionally, we support the proposal in Paragraph 24 stipulating the following:

“When an entity transfers promised goods or services to a customer at the same time, it is not necessary to apply the proposed recognition and measurement requirements to each performance obligation separately if accounting for those performance obligations together would result in the same amount and timing of revenue recognition as if they were accounted for separately.”

However based on the example provided in paragraph 24 it was unclear if the expectation was that these two performance obligations were for similarly classified transactions (i.e. both a product or both a service) or if the guidance in paragraph 24 also applies for separate product and service obligations delivered at the same time. We suggest the Boards clarify the paragraph to read “promised goods *and/or* services” to allow for a product and service mix. Specifically, we believe in these situations, although they represent separate performance obligations (i.e. a product delivery (product revenue) and installation (service revenue)), they are delivered at the same time and the customer's expectation is that they purchased a product, irrespective of the necessary installation. As a result of the customer's expectations, we believe we should be able to aggregate the classification accordingly as all product revenue.

Question 3: *Do you think that the proposed guidance in paragraphs 25–31 and related implementation guidance are sufficient for determining when control of a promised good or service has been transferred to a customer? If not, why? What additional guidance would you propose and why?*

We generally support the concept definitions for determining when control of a promised good or service has been transferred to a customer. However, we are concerned that the proposed guidance in paragraphs 25-31 is principles based, while the implementation guidance for certain transactions (e.g., the application of bill and hold accounting for long-term contracts) is highly prescriptive in nature. We therefore recommend that the Boards be less prescriptive in the details of the implementation guidance and allow for the use of management's judgment in applying the principles of the proposed guidance.

Measurement of revenue (paragraphs 34–53)

Question 4: *The Boards propose that if the amount of consideration is variable, an entity should recognize revenue from satisfying a performance obligation only if the transaction price can be reasonably estimated. Paragraph 38 proposes criteria that an entity should meet to be able to reasonably estimate the transaction price. Do you agree that an entity should recognize revenue on the basis of an estimated transaction price? If so, do you agree with the proposed criteria in paragraph 38? If not, what approach do you suggest for recognizing revenue when the transaction price is variable and why?*

We agree with the approach that revenue recognized from a contract should not include variable consideration unless it can be reasonably estimated. However, we disagree with the use of the prescriptive approach that requires estimating that revenue using a probability-weighted method as outlined in the Implementation Guidance. Instead, we propose that the Boards require an entity to use a reasonable estimation approach based on a company's past experience (e.g. discounts, rebates, refunds, credits), which is also consistent with current practice. Alternatively, the Boards could allow an entity the option to choose between the probability-weighted method or a reasonable estimation approach. Otherwise, we agree if an entity is not able to reasonably estimate variable consideration included within a contract, revenue should not be recognized until the performance obligations are measurable. We believe a simplified approach will achieve the proper accounting without the burdensome use of a prescriptive and complex process. The company would then disclose their chosen method of estimation in their accounting policy footnote to their financial statements.

Question 5: *Paragraph 43 proposes that the transaction price should reflect the customer's credit risk if its effects on the transaction price can be reasonably estimated. Do you agree that the customer's credit risk should affect how much revenue an entity recognizes when it satisfies a performance obligation rather than whether the entity recognizes revenue? If not, why?*

While we agree with the Boards that a customer's credit risk should affect how much an entity recognizes in net income, we do not believe that credit risk should be required to be included in management's estimate of the transaction price or that the changes in the assessment of credit risk shall be recognized as income or expense rather than as revenue. We believe that the proposed guidance creates two layers for reflecting credit risk in revenue transactions, the first through the credit impairment of revenue and the second through bad debt expense and an associated uncollectible reserve. We believe that this proposal adds significant complexity to financial reporting with little value. Specifically, we do not think that there are any fundamental weaknesses or inconsistencies with either the conceptual basis or application of the current accounting for collectability. We recommend that the Board allow the recognition of credit risk through the recognition of bad debt expense on the outstanding receivable (which is measured based on management's best estimate) and a corresponding allowance against receivables as opposed to reflecting it as a reduction of revenue as well as a subsequent reflection of bad debt expense.

Question 6: *Paragraphs 44 and 45 propose that an entity should adjust the amount of promised consideration to reflect the time value of money if the contract includes a material financing component (whether explicit or implicit). Do you agree? If not, why?*

We do not agree that the time value of money should be a factor in determining the amount of consideration to be recorded as we believe it adds an unnecessary level of complexity and judgment to the

financial statements. However, should the Boards continue to adjust the consideration for the time value of money, we suggest the following alternative to better operationalize the principle relative to long-term contracts. We believe the guidance may prove difficult and complex to implement for a long-term contract in which multiple products or services are delivered continuously throughout a contract term, and cash is received on a different scheduled interval throughout that same term. Therefore, we recommend instead, that the time value of money should only be considered under a long-term contract when payment from the customer is due either before or after a material performance obligation under the contract is satisfied. Specifically we believe the focus in determining when to apply the time value of money to a long-term contract should be on the timing of the satisfaction of the performance obligations when compared to payment schedules within the contract vs. immaterial product or service deliveries throughout the term. This would improve the operability of this requirement, and avoid the complexity of having to separately consider an (explicit or implicit) financing component associated with the payment schedule compared to when goods or services are delivered and in control of a customer.

Question 7: Paragraph 50 proposes that an entity should allocate the transaction price to all separate performance obligations in a contract in proportion to the standalone selling price (estimated if necessary) of the good or service underlying each of those performance obligations. Do you agree? If not, when and why would that approach not be appropriate, and how should the transaction price be allocated in such cases?

We support the position to allocate the transaction price to all separate performance obligations in proportion to the standalone selling price of the good or service underlying each of those performance obligations at contract inception (that is, on a relative standalone selling price basis). We agree the best evidence of a standalone selling price is the observable price of a good or service when the entity sells that good or service separately which is consistent with the current approach described in ASC 605-25. However, we believe that the proposed guidance should be clarified to also address the value provided by use of third party evidence of a competitor's largely interchangeable products or services to similarly situated customers. We believe all measures of estimating a standalone selling price should be considered, especially those in a competitive market place in order to avoid potential inconsistency in accounting practice.

Contract costs (paragraphs 57–63)

Question 8: Paragraph 57 proposes that if costs incurred in fulfilling a contract do not give rise to an asset eligible for recognition in accordance with other standards (for example, Topic 330 or IAS 2; Topic 360 or IAS 16; and Topic 985 on software or IAS 38, Intangible Assets), an entity should recognize an asset only if those costs meet specified criteria. Do you think that the proposed guidance on accounting for the costs of fulfilling a contract is operational and sufficient? If not, why?

While we agree that the proposed guidance would be easier to apply, we do not believe that expensing these costs reflects the true economics of the transaction. We believe that upfront fees reflect the Company's investment in that contract or client which is generally longer term in nature and should accordingly be recovered over a period of time. Additionally, we believe that when an entity incurs incremental costs, that deferral of those costs is appropriate if the related revenues have also been deferred. For example, within our security business, for transactions in which the Company retains ownership of the security system asset, fees for monitoring and maintenance services are currently recognized on a straight-line basis over the contract term as those performance obligations are fulfilled. Correspondingly, the non-refundable fees received in connection with the initiation of a monitoring contract, along with associated direct and incremental selling costs, are also currently deferred and amortized over the estimated life of the customer relationship. Under the proposed guidance these costs, however, would now be expensed as incurred, as they relate to the costs of obtaining the underlying monitoring contract. However, the proposed guidance does not take into account that these incremental upfront costs are intended to be covered by the deferral of the upfront fee, and expensing them will now

result in an economic and operational mismatch between the timing of the recognition of the cost vs. the revenue. Additionally, this mismatch will also cause reported margins to be less meaningful.

Question 9: *Paragraph 58 proposes the costs that relate directly to a contract for the purposes of (a) recognizing an asset for resources that the entity would use to satisfy performance obligations in a contract and (b) any additional liability recognized for an onerous performance obligation. Do you agree with the costs specified? If not, what costs would you include or exclude and why?*

Under the proposed model, entities would re-measure a long-term contract margin if the unplanned costs result in the transfer of additional goods or services or the contract becomes onerous. Otherwise, unplanned costs incurred on a contract should be recognized immediately in the period of delivery to a customer with no adjustments to contract margins or deferral of these costs.

The proposed standard provides an example of costs that would not result in the transfer of additional goods or services to the customer, such as abnormal amounts of wasted materials, labor, or other resources needed to fulfill the contract. However, we believe the term “abnormal costs” needs further clarification. Under the current accounting model, the costs to complete a long-term contract are generally adjusted for unplanned or unanticipated costs as a result of new information (e.g., changes or delays to the initial project plan resulting in increased material and labor costs). However, under the proposed model these unplanned or unanticipated costs may be considered “abnormal” costs and therefore should not adjust the cost to complete estimate. This proposal may result in unmatched revenues and costs based on the actual effort completed to date. For example, an unplanned project cost may come to a company’s attention three quarters after the start of a contract. However, these costs were not reflected in the initial cost to complete estimate. Once these costs are included in the revised cost to complete estimate, the percentage completed changes which impacts the amount of revenue recognized in that period. Under the proposed model, the percentage completed does not change for these unplanned costs if they are considered “abnormal costs” as currently defined within the proposed standard; rather these costs will be recognized separately in the period of delivery. This proposed change not only creates an inconsistency in the amounts of revenue recognized versus costs incurred but also opens the door for a wide variety of practices when tracking these costs for determining the status of the project. That is, a company will now need to determine whether the costs incurred relate to the initial estimate, therefore, impacting the percentage completed or represent “abnormal costs” (as currently defined within the proposed standard) which will not impact the percentage completed.

Additionally, with regard to a sale of a product with a right of return, we disagree with the use of a probability-weighted model to estimate the amount of product to be returned. Specifically, in example #3 within the implementation guidance this model will not only be complicated to apply, but it will also be difficult to maintain appropriate supporting documentation. We would instead recommend the continued use of the current best estimate model under ASC 605 that is based on historical experience with similar types of products or allow the option to use either the best estimate model or a probability-weighted model. Both models utilize judgment as an element of the decision and the option allows the Company to select the model that most appropriately matches its industry and type of transaction.

We also disagree with the concept of recognizing an asset for the right to recover products from customers, as we believe the proposed model does not meet the definition of an asset, as the company does not yet control nor can obtain benefits from those products until they are returned. In addition, the proposed model will unnecessarily result in grossing up the balance sheet without a benefit to users of our financial statements. Therefore, we instead recommend the recording of a net refund liability against the corresponding asset to be recovered, as the right of offset appears to apply since the customer must return the product offset by cash provided by the seller.

Disclosure (paragraphs 69–83)

Question 10: *The objective of the Boards’ proposed disclosure requirements is to help users of financial statements understand the amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Do you think the proposed disclosure requirements will meet that objective? If not, why?*

We generally believe the majority of the proposed disclosure requirements meet the Boards’ objective to help users of financial statements to understand the amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. However, in our opinion, certain of the proposed disclosure requirements will drive increased costs and add an administrative burden for the preparers that will outweigh the benefits for the users of the financial statements. These are discussed in more detail below, as well as in Question 11.

The proposed disclosures require a reconciliation of contract assets and contract liabilities, as well as a reconciliation of any liability recognized for onerous performance obligations. We believe gathering and maintaining the information necessary to prepare these reconciliations will result in both significant effort and cost. This is due to the fact that many companies store this information in multiple repositories, whether manual or automated. Therefore, aggregating this data for the reconciliations will be a challenge. In our opinion, the remaining quantitative and qualitative disclosures proposed (excluding those relating to the reconciliations and allocation of transaction price based on remaining performance obligations as further discussed in question 11 below) meet the Boards’ objectives of providing adequate information to the users of the financial statements in order to understand the amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

Additionally, if the Boards decide in favor of the reconciliation disclosures, we request the Boards consider requiring these disclosures on an annual basis only. As mentioned above, the data to complete the reconciliations will require a significant amount of effort and costs to gather and compile. These challenges will be compounded by the condensed timeline for quarterly reporting.

Question 11: *The Boards propose that an entity should disclose the amount of its remaining performance obligations and the expected timing of their satisfaction for contracts with an original duration expected to exceed one year. Do you agree with that proposed disclosure requirement? If not, what, if any, information do you think an entity should disclose about its remaining performance obligations?*

We do not believe the proposal requiring an entity to disclose the amount of its remaining performance obligations and the expected timing of their satisfaction for contracts with an original duration expected to exceed one year will provide valuable information to the users of the financial statements. The amount allocated to the remaining performance obligations is subject to variability period over period and is therefore speculative in nature. For example, at the inception of a five-year contract, the amount disclosed as allocated to the performance obligation for year two may differ significantly from what is actually recognized in year two. This variability may be due to several factors (some of which are outside of the preparer’s control), such as fluctuations in currency, contract amendments or cancellations. Additionally, consistent with our comment in question 10, preparers would incur significant costs to gather and maintain this information due to the significant number of transactions including multiple performance obligations and most companies do not currently have the procedures and systems in place to capture the necessary data. The additional cost of gathering and maintaining the required information will outweigh the benefits to users of the financial statements.

We believe, however, that the proposed qualitative disclosures surrounding performance obligations are adequate enough to provide meaningful information to users of the financial statements and therefore meet the Boards’ objectives without the need for the detailed quantitative information described above.

Question 12: *Do you agree that an entity should disaggregate revenue into the categories that best depict how the amount, timing, and uncertainty of revenue and cash flows are affected by economic factors? If not, why?*

We believe the disaggregation of revenue will provide useful information to the users of financial statements. In fact, disaggregation of revenue by geography is currently required under ASC 280-10-50-41. Therefore, this proposed disclosure is already provided at some level by most companies as a result of existing disclosure requirements.

Effective date and transition (paragraphs 84 and 85)

Question 13: *Do you agree that an entity should apply the proposed guidance retrospectively (that is, as if the entity had always applied the proposed guidance to all contracts in existence during any reporting periods presented)? If not, why? Is there an alternative transition method that would preserve trend information about revenue but at a lower cost? If so, please explain the alternative and why you think it is better.*

We do not agree with the proposed transition for retrospective application of the guidance. As a large multi-national organization with multiple reporting systems, the requirement for retrospective application places a significant unnecessary burden on us, from both a cost and resources perspective, in complying with the requirements of the proposal. Specifically, for our company whose revenue generating transactions include a combination of significant multiple element arrangements as well as long-term contracts, retrospective application would likely require dual systems to track revenue during the period of transition. Inherent within the need for dual systems would be increased time spent reconciling between the systems, duplicative internal control processes, additional audit procedures and fees, as well as the costs of establishing, testing and maintaining the systems during the transition period.

While we understand the value in providing historic trend data for revenue, we do not believe such value outweighs the costs to the Company in complying with the proposal. Accordingly, we believe that similar value can be captured without the use of retrospective application. As an alternative, we recommend that the Boards consider implementing a transition alternative similar to that allowed for in Update No. 2009-13 *Revenue Recognition (Topic 605): Multiple-Deliverable Revenue Arrangements* and Update No. 2009-14 *Software (Topic 985): Certain Revenue Arrangements That Include Software Elements*. This transition alternative would require prospective application for all new arrangements entered into and those materially modified after the date of adoption with the requirement to disclose comparative information for either the period of change or the period immediately preceding the change. Retrospective application would be permitted but not required. We believe that providing at least one period of comparative information about the change in accounting for revenue recognition provides sufficient information to investors regarding how the implementation affects a particular entity. Further we believe use of this alternative transition would also potentially enable an earlier effective date of the standard then would otherwise be possible.

We also recognize that in the Basis for Conclusion the Boards acknowledge that the proposed transition for applying the new guidance would be burdensome while providing however, the following mitigating factors:

- a) Topic 250 and IAS 8 limit the retrospective application to of an accounting policy if it is impracticable; and
- b) The Boards contemplate a long lead time between issuing a standard on revenue from contracts with customers and its effective date, which would reduce the extent of hindsight needed in applying this standard

We do not feel however that operationally these factors will significantly lessen the overall burden in retrospectively applying the guidance.

Additionally, relative to the effective date of such a transition we strongly support the process outlined in Paragraph 236 of the Basis for Conclusions calling for a collective consideration “of the effective dates and transition for the standards – including revenue recognition – which they have targeted to issue in 2011...” Tyco believes that with the number of new and revised accounting standards forthcoming it is critical that the Boards consider the challenges of multiple effective dates and implementation efforts collectively so as to develop a plan that balances the needs of investors with the resources and capabilities of the Company. Soliciting collective detailed feedback on transition and effective dates from impacted parties through a combination of surveys, field testing, etc. is integral to achieving the FASB’s overall mission of “improving standards of financial accounting.”

Implementation guidance (paragraphs IG1–IG96)

Question 14: *The proposed implementation guidance is intended to assist an entity in applying the principles in the proposed guidance. Do you think that the implementation guidance is sufficient to make the proposals operational? If not, what additional guidance do you suggest?*

We agree with the Boards’ decision to include implementation guidance (“IG”) to clarify how the principles in the proposed guidance would apply to features found in various typical contracts with customers. We believe that as intended, the IG assists in making the proposals operational for the most basic and standard forms of revenue transactions. While we support the Boards’ decision (per Basis of Conclusions 186) to not provide industry specific examples in keeping with the objective of developing a single revenue recognition model, we acknowledge that the omission of specific examples also opens the door to various interpretations of the guidance and thus potential inconsistencies in application amongst and within industries. We believe, however, that management’s use of judgment in interpreting and applying the guidance is appropriate, and that the required disclosures will assist investors in understanding the extent and potential impact resulting from non comparable financial information.

Question 15: *The Boards propose that an entity should distinguish between the following types of product warranties:*

- (a) A warranty that provides a customer with coverage for latent defects in the product. This does not give rise to a performance obligation but requires an evaluation of whether the entity has satisfied its performance obligation to transfer the product specified in the contract.*
- (b) A warranty that provides a customer with coverage for faults that arise after the product is transferred to the customer. This gives rise to a performance obligation in addition to the performance obligation to transfer the product specified in the contract.*

Do you agree with the proposed distinction between the types of product warranties? Do you agree with the proposed accounting for each type of product warranty? If not, how do you think an entity should account for product warranties and why?

Generally, Tyco considers its warranties in two categories: “standard” and “extended”. Our “standard” warranties are included in the sale of many of our products with the expectation that these cover defects in manufacturing the product as well as faults that may arise in subsequent use of the project once with the customer. Operationally we do not differentiate between these types of defects as our obligation to the customer is the same. Our extended warranties however are separate from the product sale and are offered as an extension of the “standard” warranty at an additional cost.

As we consider these two types in terms of the proposed guidance we support the belief that the “extended” warranty represents a separate performance obligation and thus revenue on its sale should be deferred and recognized over the life of the warranty. This is consistent with current practice under ASC 605 as well as the proposal. When we consider the application of the proposed model to our “standard”

warranties, we support the consideration of the warranty in terms of the satisfaction of a performance obligation. However, contrary to the proposal, we believe that for those products for which we offer a “standard” warranty we have in fact satisfied the performance obligation for that sale upon delivery of the product to the customer and thus may recognize revenue at that time. In addition to satisfying the performance obligation to deliver the product, we also have established a potential future obligation to fix the product should it be defective. As such we believe that obligation should be accounted for as a contingency in line with current guidance vs. a reduction of revenue as proposed.

Should the Boards however continue to support the model as proposed, in treating what we consider a “standard” warranty as an unfulfilled performance obligation, we would recommend accounting for the associated asset and liability similar to our recommendation above in Question 9 related to right of return. We believe the proposed model will result in grossing up the balance sheet, which we do not believe will provide a benefit to users of our financial statements. We would instead recommend the recording of a net liability against the corresponding asset to be returned, as the right of offset appears to apply since the customer must return the product offset by a new product provided by the seller, with an additional reserve recorded by an entity for cost incurred to satisfy the warranty obligation.

Question 16: *The Boards propose the following if a license is not considered to be a sale of intellectual property:*

- (a) If an entity grants a customer an exclusive license to use its intellectual property, it has a performance obligation to permit the use of its intellectual property and it satisfies that obligation over the term of the license; and*
- (b) If an entity grants a customer a nonexclusive license to use its intellectual property, it has a performance obligation to transfer the license and it satisfies that obligation when the customer is able to use and benefit from the license.*

Do you agree that the pattern of revenue recognition should depend on whether the license is exclusive? Do you agree with the patterns of revenue recognition proposed by the Boards? Why or why not?

We do not agree with the Boards’ proposal that the pattern of revenue recognition should depend on whether the license is exclusive. We do not believe that exclusivity, specifically the prescriptive nature by which it is defined in the proposed ASU, should be considered relative to when revenue should be recognized. Instead, consistent with the overall principles of the model proposed in the guidance we believe that the determining factor for revenue recognition should be based on an entity’s performance obligation in an arrangement and determining when and how that obligation is satisfied. Once the obligation has been satisfied appropriately, revenue should be recognized regardless of whether the license arrangement is exclusive.

Consequential amendments

Question 17: *The Boards propose that in accounting for the gain or loss on the sale of some nonfinancial assets (for example, intangible assets and property, plant, and equipment), an entity should apply the recognition and measurement principles of the proposed revenue model. Do you agree? If not, why?*

We agree with the Boards’ approach to standardize the revenue recognition model to include within its scope the recognition and measurement of a gain or loss on the sale of certain nonfinancial assets. We do recommend however that in extending the revenue recognition principles, the Boards should clearly identify in the final guidance the boundaries for where the final guidance ends and the other applicable guidance begins.

Question 18: *Should any of the proposed guidance be different for nonpublic entities (private companies and not-for-profit organizations)? If so, which requirement(s) and why?*

While we are a public company, the principles of the revenue recognition guidance are sound and the Boards should seek to maintain consistency across all sectors.