

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
DOA-2049 (R09/2016)

DIVISION OF EXECUTIVE BUDGET AND FINANCE
101 EAST WILSON STREET, 10TH FLOOR
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MADISON, WI 53707-7864
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ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis ☒ Original ☐ Updated ☐ Corrected	2. Date DRAFT August 25, 2026
3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Chs. NR 660-679 – Environmental Protection – Hazardous Waste Management	
4. Subject Revisions to chs. NR 660 to 679, Wis. Adm. Code, pertaining to hazardous waste recordkeeping and reporting requirements, Canadian import-export operation codes, and standards for spent refrigerants being recycled for reuse. (WA-01-25)	
5. Fund Sources Affected ☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S	6. Chapter 20, Stats. Appropriations Affected NA
7. Fiscal Effect of Implementing the Rule ☒ No Fiscal Effect ☐ Increase Existing Revenues ☐ Increase Costs ☐ Decrease Costs ☐ Decrease Existing Revenues ☐ Could Absorb Within Agency's Budget ☐ Indeterminate	
8. The Rule Will Impact the Following (Check All That Apply) ☐ State's Economy ☒ Specific Businesses/Sectors ☒ Local Government Units ☐ Public Utility Rate Payers ☒ Small Businesses (if checked, complete Attachment A)	
9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0. There will be little to no economic cost to the State of Wisconsin. The State is revising this rule to align with federal regulations. Compliance with these proposed hazardous waste management regulations is required and in effect in all states. The regulations are enforced at the federal level. The proposed rule will lead to reduction in paperwork. Therefore, this rule may provide cost savings for impacted entities, particularly small businesses. The proposed rules will maintain consistency with federal rules and ensure Resource Conservation and Recovery Act (RCRA) state program authorization through the U.S. Environmental Protection Agency (EPA).	
10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? ☐ Yes ☒ No	

11. Policy Problem Addressed by the Rule

Chs. NR 660 to 679, Wis. Adm. Code, need to be amended based on changes made to the analogous federal regulations. The federal regulations are effective at the national level on the dates listed under each rule, and states authorized to implement RCRA regulations are required to align with these federal requirements, which pertain to three distinct elements outlined below. Until the rules are adopted and authorized by the State, the rules are regulated and enforced by the EPA.

Recordkeeping and Reporting Requirements

The department will incorporate into administrative code the federal EPA rule entitled “Third Manifest Rule Integrating e-Manifest with Hazardous Waste Exports and Other Manifest-Related Reports”, promulgated on July 26, 2024. All parts of the third rule are currently effective at the national level. This rule pertains to manifest regulations for the shipment of hazardous wastes that are exported for treatment, storage, and disposal. Additionally, this rule addresses reporting requirements and technical correction requirements pertaining to manifests tracking the movement of hazardous wastes. The incorporation of this rule will create state and national consistency with regards to requirements for the reporting, tracking, and shipping of hazardous wastes.

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Canadian Import-Export Operation Codes

The department will incorporate into administrative code the federal EPA rule entitled “Canada Import-Export Recovery and Disposal Code Changes”, promulgated on October 1, 2021, and effective at the national level on October 31, 2021. This rule modified regulations related to twelve hazardous waste import-export recovery and disposal operations. These regulations are used when U.S. exporters and importers submit hazardous waste export and import notices to the EPA, and in movement documents that accompany export and import shipments. Additionally, the modified and analogous disposal codes will help alleviate confusion in the transportation of hazardous waste across the Canada-U.S. border.

Spent Refrigerants Being Recycled for Reuse

The department will incorporate into administrative code the federal EPA rule entitled “Management of Certain Hydrofluorocarbons and Substitutes”, promulgated on October 11, 2024, and effective at the national level on December 10, 2024. The department is incorporating the EPA rule that implements certain provisions of the American Innovation and Manufacturing Act of 2020 (AIM). Both the EPA rule and AIM Act are effective at the national level and impose hydrofluorocarbon (HFC) phasedown requirements and management, reclamation, and leak repair obligations. This rule pertains to certain ignitable spent refrigerants being recycled for reuse and was established to promote emissions reduction and reclamation for the management of HFCs and certain substitutes. Elements of this rule would address requirements for servicing and repair, training, recordkeeping, and labeling.

12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments.

The proposed Recordkeeping and Reporting Requirements rule and Canadian Import-Export Operation Codes rule will likely have some impact on all regulated classes of hazardous waste generators, transporters, treatment facilities, storages facilities, treatment, storage and disposal facilities (TSDFs), including importers and exporters of hazardous waste, as defined in s. NR 660, Wis. Adm. Code.

The refrigerant rule may impact entities affected by air and solid waste program requirements, specifically recyclers of refrigerants.

General categories of industries or businesses that may be affected are grouped in the North American Industry Classification System (NAICS) codes identified in the federal register (89 FR 60692). Some examples of these industries include Plumbing, Heating, and Air-Conditioning Contractors (NAICS 238220) and Major Household Appliance Manufacturing (NAICS 335220).

The above entities were broadly solicited for comment during the preliminary public hearing held on August 21, 2025. Identified interested parties will be contacted for comments during the economic impact comment solicitation period.

13. Identify the Local Governmental Units that Participated in the Development of this EIA.

Local government units will be contacted for comments during the economic solicitation period through the Hazardous Waste Decoded newsletter. The department will document comments from any local government units that provide input during the rule’s economic solicitation period.

14. Summary of Rule’s Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State’s Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred)

Specific Businesses and Business Sectors (Private Businesses)

The total economic impact of this proposed rule is expected to be \$0.

Because this rule consists of three distinct components, each component may have different impacts.

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There is an anticipated cost savings from the changes made by the e-Manifest Rule. The reduction of the number of manifest pages and the removal of the requirement to mail final copies of the manifest to generators will provide savings by reducing printing and postal fees. Exception reporting, discrepancy reporting, and unmanifested waste reporting that are transitioned to an automated, electronic component of the e-Manifest system will eliminate the requirement to mail paper copies of the reports. There are no anticipated implementation and compliance costs since this rule is already enforced under federal authority.

There is no anticipated economic impact from the adoption of the twelve disposal codes currently used by Canada for import and export shipments. These codes will align disposal codes and help alleviate confusion in the transportation of hazardous waste across the Canadian-U.S. border. This portion of the rule is not anticipated to have any implementation and compliance costs since this rule is already enforced by federal authority.

The modifications to the management requirements for recycled refrigerants would be expected to have a minimum economic impact on affected entities. These requirements are already in effect at the federal level under Clean Air Act regulations, so businesses engaged in refrigerant recycling activities would already be required to follow the regulations. Costs may be potentially offset by extending service life of appliances by conducting regular inspections to detect and repair leaks and improving capture and recycling of ignitable refrigerants. Recordkeeping requirements would be similar to Clean Air Act requirements. This component of the rule is expected to have a minimal effect on small businesses.

Impacts on Public Utility Rate Payers

The department does not anticipate that the promulgation of this rule will affect public utility rate payers.

Impacts on Local Governmental Units

Impacts on local governments would be minimal, affecting only local governments that would recycle refrigerants, remove refrigerants, utilize the hazardous waste manifest, or export hazardous waste. The impact of using the hazardous waste manifest and exporting waste would decrease the requirements of mailing paper manifests and reduce paperwork. Only local governments that remove ignitable refrigerants will have to ensure that additional safety practices remain in place.

Fiscal Impact and Impact on State Economy

This rule will reduce the administrative burden of preparing and mailing paperwork. There is no other anticipated impact to the state economy.

15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule

Benefits of each component of the rule are summarized below. The rules are currently in effect at the federal level. There are no alternatives to implementing these rules, as they are mandatory for states to adopt.

Recordkeeping and Reporting Requirements

A uniform hazardous waste manifest is required to accurately track hazardous waste from the generator to disposal. Historically, the manifest was generated and maintained in paper form, and copies were signed and kept by the generator, transporter, and any storage, treatment, and disposal facilities. Since 2018, both state and federal regulations require the use of a national system for tracking manifests digitally, called e-Manifest, with the data maintained in a federal database. The federal rules currently proposed for adoption at the state level are intended to create manifest and waste disposal code consistencies during both interstate transportation and the export of hazardous wastes, and will reduce paperwork and modernize recordkeeping and reporting requirements. This rule will reduce the use of paper manifests and streamline reporting requirements to more effectively track shipments of wastes that utilize a manifest. Since this rule is effective and enforced currently at the federal level, one benefit of adoption of these rules in Wisconsin will be to ensure consistent

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messaging with federal requirements, alleviate confusion in the regulated community, and assist with EPA state authorization.

Canadian Import-Export Operation Codes

This rule will align the existing U.S. codes and operations with Canadian regulatory definitions so that export and import notices and subsequent movement documents exchanged between Canada and the U.S. do not contain conflicting information. Wisconsin's adoption of this rule will ensure consistency with federal language to alleviate any confusion in export and import codes and operations and help attain EPA authorization.

Spent Refrigerants Being Recycled for Reuse

This component of the proposed rule will address refrigerants with the purpose of promoting the recycling of HFCs while minimizing its releases. This rule is currently effective federally and state implementation is required to maintain EPA authorization. Wisconsin's adoption will align code language with federal regulations and help alleviate confusion on what requirements to follow. Based on EPA 89 FR 82682, and considering benefits and compliance costs from 2026 to 2050, EPA estimates that the rule will result in emissions reductions of approximately 120 MMTCO₂ from 2026 through 2050, which equates to \$8.4 billion in benefits nationwide. EPA estimates compliance costs ranging from \$0.9 billion to \$1.5 billion. When subtracting the costs from the economic benefits of avoided climate damages, the net benefits of the rule are estimated to range from \$6.9 billion to \$7.5 billion.

16. Long Range Implications of Implementing the Rule

The proposed changes will make Wisconsin rules consistent with mandatory federal rules that are currently effective and enforced at the federal level. These changes will assist with ensuring Wisconsin's program authorization.

17. Compare With Approaches Being Used by Federal Government

States are required to adopt and comply with all three components of this rule, which are already effective at the federal level. The EPA is currently enforcing these three components until the State adopts and is authorized to regulate the rules. Adopting these components will align Wisconsin with federal requirements and alleviate confusion for the regulated community on which sets of requirements to follow.

18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

A summary of the three components of the proposed rule are found below. The three parts are promulgated under the authority of Hazardous and Solid Waste Amendments (HSWA) to the Resource Conservation and Recovery Act (RCRA). The Board Order Analysis contains a detailed comparison.

USEPA Regulations: Canada Import-Export Recovery and Disposal Code Changes

Promulgated December 1, 2021. Checklist 244:

- Illinois, Michigan, and Minnesota have not yet adopted this rule. All states must adopt this rule.
 - Iowa does not have a state program. EPA Region 7 administers and enforces RCRA hazardous waste regulations for Iowa.
 - The provisions of this rule will take effect in all states on the effective date of the rule, since these import and export requirements will be administered by the federal government as a foreign policy matter, and will not be administered by states.
 - State programs are required to adopt the provisions in this rule to maintain their equivalency with the federal program under 40 CFR 271.10(e).
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USEPA Regulations: Integrating e-Manifest with Hazardous Waste Exports and Other Manifest-Related Reports

Promulgated July 26, 2024. Checklist 247:

- Illinois, Michigan, and Illinois have not yet adopted this rule. All states must adopt this rule. This rule is enforced at the federal level.
- Iowa does not have a state program. EPA Region 7 administers and enforces RCRA hazardous waste regulations for Iowa.
- All provisions in the rule are promulgated either under the e-Manifest Act or HSWA import-export authority.
- The provisions of this rule will take effect in all states on the effective date of the rule, since these import and export requirements will be administered by the federal government and will not be administered by states.
- When a state adopts the e-Manifest or import-export provisions in this rule, they must not replace federal or international references or terms with state references or terms.

USEPA Regulations: Management of Certain Hydrofluorocarbons and Substitutes

Promulgated October 11, 2024. Checklist 248:

- Illinois, Michigan, and Illinois have not yet adopted this rule. All states must adopt this rule.
- Iowa does not have a state program. EPA Region 7 administers and enforces RCRA hazardous waste regulations for Iowa.
- All provisions in the rule are promulgated under the authority of the HSWA to RCRA. The standards are applicable on the rule’s effective date of December 10, 2024 in all states and will be implemented and enforced by EPA until the states receive authorization.

19. Contact Name	20. Contact Phone Number
Cathy Baerwald	414-333-6805

This document can be made available in alternate formats to individuals with disabilities upon request.

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1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

The majority of impacted hazardous waste generators, transporters and TSDFs would be classified as small businesses based on state statute. No additional compliance costs are anticipated for the adoption of this rule in Wisconsin since the requirements are currently in effect and enforced at the federal level. The adoption of this rule will eliminate or modify state requirements that are duplicated or in conflict with federal rules and could provide a benefit in paperwork reduction for small businesses. For example, certain waste tracking documents that are required to be entered into the national e-Manifest system will no longer be required to also be submitted to the State.

Recordkeeping and Reporting Requirements

This rule will be equivalent to current federal regulations, which have undergone an economic impact analysis with nationwide conclusions as follows:

- In the Regulatory Impact Analysis (RIA) in the federal register (89 FR 60692), the EPA estimates that the regulatory changes “will decrease the aggregate burden across all entities manifesting waste by approximately \$4.71 million annually.”
- According to the RIA, “the final rule generates a net cost savings based on the transition to automated systems, while exporters would face some additional costs as a result of the imposition of manifest fees.” These only affect facilities exporting waste out of the United States. An upper bound scenario estimated the fees to be \$47 per manifest. The EPA estimated that 174 exporters nationwide were small entities. Approximately 8 facilities in Wisconsin import or export waste between Canada and the United States.
- The removal of the requirement that hazardous waste receiving facilities mail manifest copies to generators, so generators would no longer be receiving paper copies, would decrease the cost for obtaining paper copies of manifests and postal costs.
- Required conforming changes associated with the shipment of PCBs do not require or result in new activities, but provide codification and clarification to already-ongoing manifesting activities with respect to PCBs. No estimated costs would affect small businesses.

Canadian Import-Export Operation Codes

The proposed rule updating import-export codes will have little to no economic impact on small businesses. This rule will change 12 operation and disposal codes for hazardous wastes that are shipped between Canada and the United States. The change in the codes now match codes used in Canada and do not create any costs. Since this rule is in effect at the federal level, it is currently in place in all states.

Spent Refrigerants Being Recycled for Reuse

Since this rule is in effect at the federal level, it is currently in place in all states. Because of this, the adoption of this rule in Wisconsin would not change the cost impact to small businesses. However, the adoption of these requirements at the state level will create consistency and clarity for small businesses. Potentially affected small businesses may be those that recycle, reclaim, store or dispose of recovered HFCs or their substitutes.

While currently effective and enforced at the federal level, the EPA (federal register: 89 FR 82682) estimated that the reduction of HFC emissions during recycling or reclamation of waste refrigerants is anticipated to create cost savings for businesses due to improved reclamation rates. However, the federal rule requires some changes to recordkeeping and emergency management requirements. Therefore, considering both benefits and compliance costs, EPA estimated that the rule results in a long-term net benefit.

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2. Summary of the data sources used to measure the Rule's impact on Small Businesses

The summary of the data sources described below are from the federal analysis of the rule. Since the parts of this rule are currently in place and enforced at the federal level, no additional economic impact is anticipated for Wisconsin entities.

Recordkeeping and Reporting Requirements

The Regulatory Impact Analysis in the federal register (89 FR 60692), pertains to updating the regulations for the use of manifest and manifest changes in accordance with the Hazardous Waste Electronic Manifest Establishment Act. This rule requires the registration of small and large quantity generators in the e-Manifest system (RCRAInfo) while also retaining the current procedures to provide very small quantity generators (VSQG) with the choice of utilizing a manifest. The rule also applies to TSDFs in that they no longer have to send a final copy of the manifest back to the generator, unless they are a VSQG. Other parts of the rule will affect generators that import or export hazardous waste out of the country, PCBs regulated under TSCA, and reporting requirements in RCRAInfo for those that are required to use a manifest. The rule potentially affects small business economic sectors including hazardous waste collection (NAICS code 562112), remediation services (NAICS code 562910), and hazardous waste treatment and disposal facilities (NAICS code 562211). It is anticipated that facilities will not be adversely affected by the change in manifest, PCB, or import-export requirements since these rules are currently in effect.

EPA uses a Regulatory Impact Analysis to determine the cost effect on entities affected by the rule. For exporters and export shipments, the RIA relies on data from EPA's annual Export Report. This report records entries for each unique exporter and receiving facility combination, with each entry providing data on EPA IDs, shipment counts, facility information, country of import, and waste type. For importers and import shipments, this RIA uses data from the current e-Manifest system. Unlike the exporter and export shipment data, these data are at the shipment level; for each shipment, the data identify EPA IDs, manifest tracking numbers, country of export, facility information, and waste quantity shipped. For domestic manifesting activities, information is found in the Executive Summary and section 2.3 of the RIA. EPA e-Manifest system also estimates the universe of total manifest, both paper and e-Manifest. The RIA estimates the costs and cost savings of this final rule based on historical actuals as well as EPA historical forecasts. Incremental costs of the rule determined on a case-by-case basis, drawing on baseline entity counts, adoption rates, and cost elements, as well as other data sources and estimates where required and relevant. Next, the EPA estimated the costs to facilities in the potentially regulated universe. Finally, EPA estimated the costs and cost savings of the final rule by comparing the estimated costs of baselines in the proposed rule.

Canadian Import-Export Operation Codes

The federal register (89 FR 60692) pertains to twelve recovery and disposal codes used by exporters and importers between Canada and the United States. This change will align with revisions to Canada's import-export recovery and disposal code numbers and descriptions which became effective on October 31, 2021. There was no RIA accompanying the federal register and no change in cost is anticipated. The rule potentially affects the following small business sectors including motor vehicle and parts dealers: (NAICS code 441227), machine and tool manufacturing (NAICS code 333517), and metallic mining operations (NAICS code 212290). It is anticipated that facilities will not be adversely affected by the change in the import-export code changes since these rules are currently in effect at the federal level.

Spent Refrigerants Being Recycled for Reuse

The Regulatory Impact Analysis in the federal register (89 FR 82682) establishes an emissions reduction and reclamation program for the management of hydrofluorocarbons in accordance with the American Innovation and Manufacturing Act (AIM) of 2020. According to the RIA, a "review of reporting under the AIM Act indicates that there are 37 EPA-

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certified reclaimers, of which 32 are small businesses. In the RIA, “EPA anticipates negligible to beneficial economic impacts” on small businesses “associated with the requirement to recover HFCs from fire suppression equipment prior to disposal due to already established industry-wide practice to recover fire suppression agent and the resale value of recovered HFCs.” This rule may affect small business economic sectors including plumbing, heating, and air-conditioning contractors (NAICS code 238220). It is anticipated that facilities will not be adversely affected by the change in the rules associated with the phasedown of HFCs since these rules are currently in effect. More information can be found in the Executive Summary of the RIA in the federal register to the rule.

3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- ☐ Less Stringent Compliance or Reporting Requirements
- ☐ Less Stringent Schedules or Deadlines for Compliance or Reporting
- ☒ Consolidation or Simplification of Reporting Requirements
- ☐ Establishment of performance standards in lieu of Design or Operational Standards
- ☐ Exemption of Small Businesses from some or all requirements
- ☒ Other, describe: The department, to meet the statutory requirement to maintain authorization of the federal hazardous waste program in WI, must adopt rules at least equivalent to EPA's RCRA regulations. This strictly limits the agency's authority to modify or reduce requirements. All three parts of the rule are mandatory for states to adopt to maintain EPA authorization and are currently in effect in all states and enforced at the federal level.

4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

The federal impact on small business for the parts of this rule are described below. Since these rules are currently in place and being enforced at the federal level, no additional costs are anticipated for small businesses.

Recordkeeping and Reporting Requirements

VSQGs will continue to have the option of using a manifest and the e-Manifest system. Because this rulemaking is a product of the e-Manifest Act, the requirements for large quantity generators (LQG) and small quantity generators (SQGs) are currently in effect in Wisconsin and not optional. In the federal register (89 FR 60692), EPA estimates that these regulatory changes will decrease the aggregate burden across all entities manifesting waste by approximately \$4.71 million annually. The RIA to federal register finds “the final rule will not have a significant economic impact on a substantial number of small entities”. There are 11 TSDFs in Wisconsin that are affected by the change in unmanifested and discrepancy reporting and the removal of sending final signed manifest copies to LQGs and SQGs. This reduces time constraints on paperwork issues. Those that manage TSCA-regulated PCBs are affected by registering and using the e-Manifest system which will decrease the use of paper documentation. Submissions into the e-Manifest system for imports and exports will only affect those that receive or send hazardous wastes out of the country and will likely have a positive effect both on time and costs for the reduction of paperwork.

Canadian Import-Export Operation Codes

These rules affect only facilities that import or export hazardous wastes between the United States and Canada. This rule is currently in place and regulated and enforced at the federal level. No costs are anticipated by aligning disposal and operation codes. Small businesses will only be affected by the changing of codes and if they import or export wastes to Canada.

Spent Refrigerants Being Recycled for Reuse

This rule will impact small businesses that service equipment or recycle hydrofluorocarbons. The rule institutes several requirements related to the reclamation and recycling of HFCs. Reclaimers are subject to labeling and recordkeeping requirements, which is not anticipated to increase costs for small businesses. EPA anticipates negligible to beneficial economic impacts associated with the requirement to recover HFCs from fire suppression equipment prior to disposal

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due to already established industry-wide practice to recover fire suppression agent and the resale value of recovered HFCs. Small businesses are expected to experience a positive economic impact (i.e., cost savings) on less than 1 percent of annual sales associated with the requirement to recover HFC heels prior to cylinder disposal.

5. Describe the Rule's Enforcement Provisions

Enforcement of the administrative rules will follow the department's stepped enforcement procedures and EPA policy.

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

☐ Yes ☒ No
