

As more fully described herein and in the related Notes to the Financial Statements, the Comparable Adjustments that impacted comparability in our segment results for each period are as follows:

	Fiscal 2019	Fiscal 2018	Fiscal 2017
<i>(in millions)</i>			
<b><u>Cost of product sold</u></b>			
Accelerated depreciation	\$ (8.9)	\$ —	\$ —
Settlements of undesignated commodity derivative contracts	(8.6)	2.3	23.4
Flow through of inventory step-up	(4.9)	(18.7)	(20.1)
Loss on inventory write-down	(3.3)	(19.1)	—
Net gain on undesignated commodity derivative contracts	1.8	7.4	16.3
Other losses	(6.0)	—	(2.2)
Total cost of product sold	(29.9)	(28.1)	17.4
<b><u>Selling, general and administrative expenses</u></b>			
Impairment of intangible assets	(108.0)	(86.8)	(37.6)
Net loss on foreign currency derivative contracts associated with acquisition of investment	(32.6)	—	—
Restructuring and other strategic business development costs	(17.1)	(14.0)	(0.9)
Deferred compensation	(16.3)	—	—
Transaction, integration and other acquisition-related costs	(10.2)	(8.1)	(14.2)
Loss on contract termination	—	(59.0)	—
Costs associated with the Canadian Divestiture and related activities	—	(3.2)	(20.4)
Other gains (losses)	10.1	10.5	(2.6)
Total selling, general and administrative expenses	(174.1)	(160.6)	(75.7)
Gain on sale of business	—	—	262.4
Comparable Adjustments, Operating income (loss)	\$ (204.0)	\$ (188.7)	\$ 204.1
Income (loss) from unconsolidated investments	\$ 2,084.9	\$ 452.6	\$ (1.7)

### ***Cost of Product Sold***

#### ***Accelerated Depreciation***

We recognized accelerated depreciation for certain assets primarily in connection with our current multi-year implementation of a new ERP system which is intended to replace our existing operating and financial systems.

#### ***Undesignated Commodity Derivative Contracts***

Net gain (loss) on undesignated commodity derivative contracts represents a net gain (loss) from the changes in fair value of undesignated commodity derivative contracts. The net gain (loss) is reported outside of segment operating results until such time that the underlying exposure is recognized in the segment operating results. At settlement, the net gain (loss) from the changes in fair value of the undesignated commodity derivative contracts is reported in the appropriate operating segment, allowing the results of our operating segments to reflect the economic effects of the commodity derivative contracts without the resulting unrealized mark to fair value volatility.

#### ***Inventory Step-Up***

In connection with acquisitions, the allocation of purchase price in excess of book value for certain inventories on hand at the date of acquisition is referred to as inventory step-up. Inventory step-up represents an assumed manufacturing profit attributable to the acquired business prior to acquisition.