The pharmaceutical industry went through many changes in the 1990s and the early 21st century. The North American Free Trade Agreement (NAFTA) made a significant impact on Canadian manufacturing. The trade barriers were removed, and the company began to question whether it was cost-effective to keep manufacturing products in Canada with higher labor costs and much higher taxes. In addition, the 245 acres of land at which the facility was located was near a prime residential area and within a mile of Lake Ontario just outside of Toronto. The land alone was worth over $7,000,000. Analyze whether or not the company should continue manufacturing in Canada or if it should move back to the United States. This requires research into transportation cost estimates from Colorado to Toronto. It also requires analyzing the impact on company image by shutting down a facility in Canada. Draft your recommendation to management. Include the following with your recommendation: The estimated costs and benefits of shutting down the Canadian facility or keeping it open financial nonfinancial Create a 12-month based action plan