



**Security Council**

Distr.  
GENERAL

S/AC.26/2002/28  
3 October 2002

Original: ENGLISH

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UNITED NATIONS  
COMPENSATION COMMISSION  
GOVERNING COUNCIL

SPECIAL REPORT AND RECOMMENDATIONS MADE BY THE “E4” AND “E4A”  
PANELS OF COMMISSIONERS CONCERNING OVERLAPPING CLAIMS

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### Introduction

1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the first Panel of Commissioners charged with reviewing "E4" claims (the "E4 Panel"). At its thirtieth session, held on 14-16 December 1998, the Governing Council of the Commission appointed Messrs. Luiz Olavo Baptista (Chairman), Jean Naudet, and Jianxi Wang as the second Panel of Commissioners charged with reviewing "E4" claims (the "E4A Panel"). The "E4" claims population consists of claims submitted by Kuwaiti private-sector corporations and other entities, other than oil sector and environmental claims, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").
2. For reasons more fully set out in paragraphs 9 - 13 below, the "E4" and "E4A" Panels ("the 'E4' Panels") submit this report concerning adjustments to 19 "E4" claims for which compensation was recommended in the first seven instalments of "E4" claims. Such adjustments have arisen following Governing Council decision 123 (S/AC.26/Dec.123 (2001)) concerning the treatment of claims filed by individuals seeking compensation for direct losses sustained by Kuwaiti companies.
3. As discussed below, decision 123 provides guidance for the review of claims submitted by individuals for direct losses sustained by Kuwaiti companies as a result of Iraq's invasion and occupation of Kuwait, for which claims were also filed by the Kuwaiti company in category "E" ("overlapping claims"). This special report sets out the "E4" Panels' recommendations for a group of overlapping claims.

#### **I. BACKGROUND TO THE OVERLAPPING CLAIMS**

4. In 1993-1994, the Commission received several hundred claims on Form "E" filed by non-Kuwaiti individuals who asserted losses in respect of Kuwaiti companies that had been owned, in whole or in part, and managed by those individuals. Following informal discussions with the Governing Council in late 1994, the Commission informed those individual claimants that they were not eligible to file claims on behalf of the companies in question and advised them to resubmit their claims for business losses on category "D" claim forms.
5. At its twenty-third and thirtieth sessions, the Governing Council appointed Panels of Commissioners to review claims filed by individuals for amounts above 100,000 United States dollars (USD) (category "D" claims) (hereinafter referred to individually as the "'D1' Panel" and the "'D2' Panel" and collectively as "the 'D' Panels"). Although the "D1" Panel began its review of claims in 1996, the first five instalments of category "D" claims submitted to the "D1" Panel did not include any claims for business losses. The "D2" Panel began examining a pilot group of "D8/D9" business loss claims in 1999. During the course of its review of the responses submitted by the category "D" claimants pursuant to article 34 of the Provisional Rules For Claims Procedure<sup>1</sup> (the "Rules"), the "D2" Panel became aware of the existence of a group of category "D" claimants who asserted corporate losses in their capacity as shareholders in Kuwaiti companies. In particular, the "D2" Panel

noted that most of these claimants were non-Kuwaiti nationals and typically assert a complete breakdown of the business relationship with their Kuwaiti partner. As a consequence, they assert that a portion of the corporate loss ought to be paid directly to them.<sup>2</sup> A preliminary examination of these claims revealed that some, but not all, of the Kuwaiti companies in issue had filed claims with the Commission, which were being processed as “E4” claims.

6. In order to evaluate the extent to which the individual claimants might have asserted losses in connection with a Kuwaiti company that had filed a claim in category “E”, the “D” and “E4” Panels requested that computer searches be conducted against the Commission’s claims database from claims filed in category “D” and against claims for business losses filed by individuals for amounts less than USD 100,000 (category “C” claims). The searches identified 104 “E4” claims with approved awards of compensation in the first seven instalments as potentially overlapping with 61 claims in category “C” and 70 claims in category “D”. In addition, the searches identified 287 “E4” claims in the remaining “E4” instalments as potentially overlapping with 168 claims in category “C” and 203 claims in category “D”.

7. The Executive Secretary of the Commission submitted report No. 30 dated 17 February 2000 to the Governing Council in accordance with article 16 of the Rules. This report presented the significant legal and factual issues raised by the overlap of claims filed by individuals in category “D” with claims filed by Kuwaiti corporate entities in “E4”. A number of Governments, including the Government of Iraq, submitted additional information and views in response to the Executive Secretary’s article 16 report.

8. As category “C” and category “D” claim forms do not envisage the filing of claims by individuals for losses suffered by a corporate entity, and, pursuant to the Rules, individuals are not entitled to claim in their own right for such losses, the “D” and “E4” Panels sought guidance from the Governing Council with regard to the treatment of the overlapping claims.

## II. GOVERNING COUNCIL DECISION 123

9. Decision 123 provides guidance regarding claims filed by individuals seeking compensation for direct losses sustained by Kuwaiti companies. In particular, the Governing Council, as described in the preamble to decision 123, specifically:

“[c]onsider[s] ... that due regard should be given to the claims submitted by non-Kuwaiti individuals in relation to losses sustained by Kuwaiti corporate entities”.

10. Paragraph 1 (a) of decision 123 directs the Executive Secretary to group overlapping claims relative to the losses sustained by an “E4” claimant in order to permit the “E4” Panels to make recommendations on awards of compensation for direct losses suffered by the Kuwaiti company. As a consequence, the “E4” Panels are required to consider individual claims for corporate losses filed in categories “C” and “D” together with the claims advanced on behalf of the related company in “E4”.

11. As described in the preamble to decision 123, the Governing Council considered that, while it is charged with determining the amount of compensation to which claimants are entitled for direct losses, it did not consider it to be within the mandate of the Commission to determine the respective entitlements of category “C” and/or category “D” and “E4” claimants to all or part of an award of compensation where there are overlapping claims.

12. Accordingly, taking into consideration the views expressed by several States members of the Governing Council, the Governing Council concluded that bilateral committees should be established, involving in each case the Government of Kuwait and a Government or other submitting entity filing any overlapping claims, to determine the respective entitlements of the category “C” and/or “D” and “E4” claimants to all or part of an award.<sup>3</sup>

13. Decision 123 adopts provisions of the guidelines governing the composition and work of the bilateral committees, and annexes the text thereof as annex I. Decision 123 further directs the Executive Secretary to implement the determinations made by the bilateral committees and to make payments on Kuwait’s behalf to Governments and other submitting entities on behalf of individual claimants of the portions of the awards of compensation to which such individual claimants are entitled, as determined by the bilateral committees.<sup>4</sup>

### III. FIRST GROUP OF OVERLAPPING CLAIMS

14. The direction contained in paragraph 1 (a) of decision 123 requiring the Executive Secretary to group overlapping claims had special significance for “E4” claims with approved awards of compensation in the first seven instalments of “E4” claims. As discussed in paragraph 6 above, these “E4” claims had been identified as having potentially overlapping claims submitted by individuals in category “C” and/or category “D”. These “E4” claims had already been reviewed by either the “E4” Panel or the “E4A” Panel, whose recommendations had been approved by the Governing Council, and the awards of compensation were payable.<sup>5</sup> Notwithstanding the prior status of their awards as final, the “E4” Panels were required to re-examine such “E4” claims with reference to the potentially overlapping category “C” and category “D” claims, as a consequence of the direction contained in decision 123. These claims are hereinafter referred to as the “first group of overlapping claims”.

15. The “E4” Panels found that in order to comply with the direction contained in paragraph 1 (a) of decision 123 it would be necessary to develop a common approach to:

- (a) Determining the existence of overlapping claims; and
- (b) The verification and valuation issues arising out of the losses asserted and the evidence provided in the overlapping category “C” and category “D” claims.

16. In particular, the “E4” Panels agreed to develop a uniform approach to making any necessary adjustments to their previous recommendations in respect of awards of compensation to the Kuwaiti companies, resulting from the grouping of the overlapping claims. Furthermore, the “E4” Panels considered that it was appropriate for the panel issuing the original recommendations to propose,

where indicated, adjustments to such awards in the light of the new information and evidence presented. In the light of this, reference will be made herein to either the “E4” or “E4A” Panel where appropriate.

#### IV. DEVELOPMENT OF THE FIRST GROUP OF OVERLAPPING CLAIMS

17. The preamble to decision 123 considers that the secretariat is required to request information from claimants in categories “C” and “D” and subcategory “E4” in order to identify the extent and nature of overlapping claims. Therefore, before undertaking any review of the claims in the first group of overlapping claims, and as stated in the preamble to decision 123, the “E4” Panels directed the secretariat to solicit additional information from the individual claimants in order to identify the extent and nature of the overlapping claims. In particular, the individual claimants were requested to supply information and evidence in support of his or her relationship with the “E4” claimant and to provide evidence in support of losses claimed in respect of the Kuwaiti company.

18. Approximately one-half of the individual claims in the first group of overlapping claims were submitted by the Government of Jordan. Some of these claims were filed in category “C”, but the majority were filed in category “D”. Therefore, in accordance with the considerations of the Governing Council in the preamble to decision 123 and at the direction of the “E4” Panels, the secretariat conducted a technical mission to Jordan to interview 36 Jordanian category “C” and category “D” claimants in the first group of overlapping claims.

19. Following the technical mission to Jordan and a preliminary review of the responses received from the individual claimants, additional information was sought from the “E4” claimants. As part of the process of soliciting information from the “E4” claimants, the claimants were provided with the names of the potentially overlapping category “C” or category “D” claimants and the businesses for which losses were claimed.<sup>6</sup> The “E4” claimants were requested to supply information or documents concerning their relationship with the related individual claimants<sup>7</sup> and supporting any new loss elements raised in the individual claim.

20. The second largest group of individual claims in the first group of overlapping claims was submitted by the Government of India. With the assistance of the Special Kuwait Cell of the Ministry of External Affairs in New Delhi and the Indian Embassy in Kuwait, it was determined that many of these individual Indian claimants resided in Kuwait. At the direction of the “E4” Panels, the secretariat conducted a technical mission to Kuwait to interview category “C” and category “D” claimants of Indian nationality and “E4” claimants in the first group of overlapping claims that were related to the Jordanian and Indian individual claimants. The purpose of the mission was to obtain information from both the individual claimants and from corresponding “E4” claimants to enable the “E4” Panels, in consultation with the “D” Panels, to develop a uniform approach to the processing of the overlapping claims.

21. Following receipt of the responses from the “E4” claimants, the “E4” Panels directed that the individual claimants be provided with the opportunity to comment on the responses made by the “E4” claimants.

22. Based on the information received from all of the potentially overlapping claimants, together with the information in the original “E4” claim file, the “E4” Panels reviewed the evidence to make a preliminary determination on the existence and nature of any potential overlap. The results of the preliminary review were entered into the Commission’s claims database. The “E4” Panels noted that following the technical missions, a number of withdrawals of individual claims was received by the Commission, with the result that the related “E4” claims were no longer considered as overlapping claims.

23. Following a review of the information obtained during the technical missions, the “E4” Panels found that the potentially overlapping claims fell within one of three fact patterns:

(a) Some claims were not overlapping claims, as the individual claimant was not claiming for any losses that had been sustained by the “E4” claimant.

(b) Some of the business losses claimed by individual claimants were losses in respect of businesses that were owned solely by the individual claimants. These individual claimants usually operated their businesses either:

(i) As sole proprietors, paying an annual rental fee/commission to the “E4” claimant for the use of the “E4” claimant’s name and/or business licence; or

(ii) Through the “E4” claimant as minority shareholders, paying an annual rental fee/commission to the “E4” claimant or its Kuwaiti shareholder, effectively renting the company from the nominal, but majority, shareholder.

(c) The remaining business losses claimed by the individual claimants were losses in respect of a business that was jointly owned by the individual claimant with either the “E4” claimant or with the shareholders of the “E4” claimant. Where the business was jointly owned by the individual claimant and the “E4” claimant, the nature of the business entity was usually a partnership or joint venture (“partnership”). However, as discussed in paragraphs 62 - 64 below, claimants who were partners in a partnership, and who were claiming losses sustained by that partnership, presented different processing issues than those who were claiming business losses as a shareholder of an “E4” claimant company.

24. During this preliminary review the “E4” Panels developed, in consultation with the “D” Panels, criteria to determine the existence of overlapping claims.

## V. CRITERIA FOR DETERMINING THE EXISTENCE OF OVERLAPPING CLAIMS

25. As specifically provided in decision 123, the “E4” Panels consider that claims are overlapping if the individual claim in category “C” or “D” seeks compensation for losses sustained by a Kuwaiti company that has filed a claim in category “E”. The majority of the potentially overlapping claims in the first group of overlapping claims were filed by an “E4” claimant and an individual claimant who was a shareholder in the “E4” claimant company.



26. The “E4” Panels consider that the treatment of overlapping claims should take into account whether the individual claim was filed in category “C” or category “D”. The “E4” Panels note that the category “C” claims were reviewed under the expedited procedures approved by the Governing Council for the processing of urgent claims. For this reason, the “E4” Panels consider that due regard should be given to the fact that the category “C” claims will not generally be supported by the types of evidence required of category “D” and “E4” claims. The “E4” Panels also note that the methodology used by the “C” Panel for valuing category “C” claims is different from that employed by the “E4” Panels for valuing “E4” claims. Finally, the “E4” Panels note that all category “C” claims for business losses have been processed and, where awards of compensation have been recommended, such awards have been fully paid.

27. As all category “C” claims have been processed and paid, the “E4” Panels consider that the examination of any overlapping category “C” and “E4” claims and the development of such claims is only warranted if awards made in relation to the overlapping or duplicative losses are material. The application of such a materiality standard in relation to overlapping “E4” and “C” claims is consistent with the approach taken by the “E4” Panel in paragraphs 44-47 of the “Report and recommendations made by the Panel of Commissioners concerning the first instalment of ‘E4’ claims” (S/AC.26/1999/4) (the “First ‘E4’ Report”), wherein the “E4” Panel adopted the use of a “materiality” standard, developed from and based on international accounting practice. This is also consistent with the approach taken by the “D2” Panel in paragraphs 50-51 of the Sixth “D” Report. The use of a materiality standard allows the “E4” Panels to identify overlapping claims that should be subjected to a greater level of scrutiny. The “E4” Panels have examined a number of overlapping claims for which the awards were below the materiality standard and consider that the further development of such claims is not warranted.

28. Although a significant number of category “C” claims were initially identified as potentially overlapping with “E4” claims, the “E4” Panels note that most of the potentially overlapping losses identified between category “C” and “E4” concerned either claims for losses sustained in relation to a separate business, or claims that are related to the “E4” claimant’s business activities, but do not constitute overlapping claims. For example, a number of claims for losses in both categories “C” and “D” sought compensation for payments, usually remuneration entitlements, allegedly owed by the “E4” claimant that were not paid as a direct result of Iraq’s invasion and occupation of Kuwait. As the losses claimed by the individual claimant are not losses of the “E4” claimant, the “E4” Panels consider that the claims are not overlapping claims. An example of a claim in category “C” seeking compensation for remuneration entitlements is discussed in paragraph 36 below.

29. In relation to the category “D” claims, the “E4” Panels note that the evidentiary standard to be applied according to article 35 (3) of the Rules is the same as that for category “E” claims. As a consequence, the “E4” Panels review the claims to identify any overlapping losses between the category “D” and subcategory “E4” claims, as defined in paragraph 25 above. The “E4” Panels also review the claims to determine whether any duplicative losses have been claimed: for example, if a claimant has asserted losses that were in fact sustained and claimed by the other claimant. This is discussed in more detail in paragraphs 62-73 below.

30. Where the claimants provide evidence that indicates that the business for which the individual claimant asserts losses is distinct from the business for which the “E4” claimant asserts losses and the financial statements of the “E4” claimant do not include the activities of the business, then the “E4” Panels consider that such claims are not overlapping, even if the individual claimant used the “E4” claimant’s business licence to conduct its separate and distinct commercial activities.

31. Where the individual and corporate claimants are partners in a partnership and have an interest in a common enterprise or asset for which they are both asserting losses, the “E4” Panels consider that there is no overlapping claim but rather the issue to be resolved with respect to such claims is whether either claimant has sought compensation for losses in excess of what it has actually sustained as a partner: for example, whether either claimant has claimed the entire losses of the partnership when their interest in the partnership was limited to a certain percentage. The “E4” Panels consider that claimants seeking compensation for the losses of a partnership present a risk of multiple recovery and therefore such claims require investigation as to the possible duplication of claimed losses, as each claimant is only entitled to a portion of the loss representing its percentage interest as a partner in the common enterprise or asset. This is discussed in more detail in paragraphs 62-73 below.

## VI. REVIEW OF NON-OVERLAPPING CLAIMS IN THE FIRST GROUP OF OVERLAPPING CLAIMS

32. The first group of overlapping claims initially consisted of 70 “E4” claims related to 27 category “C” claims and 73 category “D” claims.

33. The “E4” Panels reviewed the potentially overlapping claims in the first group of overlapping claims as and when the information provided by the claimants permitted an initial determination to be made on the existence of overlap as defined above. The “E4” Panels were mindful that the “E4” claims in the first group had already been awarded compensation, and therefore gave priority to identifying those cases in which there was no actual overlap. For the reasons set out in paragraphs 34-36 below, the “E4” Panels consider that, although these claims appeared upon initial review to have some indicia of an overlap relationship, there was no actual overlap between the losses asserted in those claims. The “E4” Panels set out below those circumstances in which such claims were determined not to be overlapping.

### A. No overlap due to mistaken identity

34. In 19 of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the relationship was mistakenly identified based on the similarity between the “E4” claimant’s name and the individual’s name and/or business names. The “E4” Panels consider that cases of mistaken identity may have arisen because there is no Kuwaiti law giving exclusive rights to the use of a particular trading name. The “E4” Panels also note that this type of “false positive” match is a risk inherent in conducting computer matching programmes used to identify potentially overlapping claims (see paragraph 6 above), a risk that is compounded by the transliteration of Arabic names into English. For example, “E4” claimant Arabi Company W.L.L. had been matched with an individual claimant whose business name had been incorrectly translated and was actually named Al

Arabic Trading and Import Bureau. Similarly, “E4” claimant Libirity Trading Co. had been matched with two claims lodged by an individual claimant whose business name was Liberty Trading Company.

B. No overlap due to existence of separate and distinct businesses

35. In 37 of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the “E4” claimant’s business and the individual claimant’s business were totally separate and distinct businesses that had been operating using the same trading name or business licence and, as a consequence, these claims are not overlapping claims. For example, “E4” claimant Makki & Daher Trading Co. had been matched with an individual claimant who was in a partnership with two other individuals. The “E4” claimant sold electronic devices and used cars, in addition to having a car rental business. The partnership paid the “E4” claimant a rental fee to use its licence in order to conduct its business of selling and distributing mineral water.

C. No overlap due to nature of loss asserted

36. In 9 of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the claims were not overlapping as the individual claimants were claiming losses that were related to the “E4” claimant but were not overlapping losses. In one of the potentially overlapping claims, the individual “C” claimant was claiming remuneration allegedly owed by the “E4” claimant. The individual claimant asserted he was a manager of the “E4” claimant and, in addition to his monthly remuneration, he was entitled to 25 per cent of the “E4” claimant’s profits. Such losses are personal losses of the individual claimant and therefore the “E4” Panels consider that these claims are not overlapping.

D. No overlap due to withdrawal of category “D” claim

37. In four of the potentially overlapping claims, the individual claimants withdrew their business loss claims and the “E4” Panels considered that the potentially overlapping claims were not overlapping.

## VII. VERIFICATION AND VALUATION OF OVERLAPPING CLAIMS

38. Using the information obtained during the technical missions to Jordan and Kuwait and following the development of the overlap criteria, the “E4” Panels, in consultation with the “D” Panels, developed a claims review process for the verification and valuation of the overlapping claims, in order to make recommendations on awards of compensation in accordance with paragraph 1 (a) of decision 123. The “E4” Panels also took note of the acknowledgement by the Governing Council contained in the preamble to the guidelines for the work of the bilateral committees,<sup>8</sup> that “[w]ith respect to Overlapping Claims, the panels of Commissioners are in a position to review all of the evidence relating to the claimed losses, damage and injury provided by the category ‘C’ and/or ‘D’ and category ‘E4’ claimants, and it is preferable for a determination of such losses, damage and injury to be made in the context of the review of both claims pending before the UNCC”.

39. The “E4” Panels consider that the first step in the review process, once the overlapping claims have been identified and confirmed as overlapping, is for the individual category “C” and/or “D” claims and the “E4” Kuwaiti corporate claim to be reviewed together in order to determine which of the losses claimed by the individual category “C” or “D” claimant should be consolidated with the “E4” Kuwaiti corporate claim for review and valuation (“the consolidated claim”).

40. The review of overlapping claims has disclosed that many individual claimants have included as a business loss what the “E4” Panels consider to be their “equity” interests in the “E4” claimants. Examples of the equity interests claimed by the individual claimants include the individual claimants’ contributions to the “E4” claimant’s share capital, the undistributed profits of the “E4” claimant and the individual claimants’ current accounts on the books of the “E4” claimant and loans to the “E4” claimant. The “E4” Panels consider that the individual claimants included such equity interests in their claims to ensure that they claimed all the losses allegedly sustained in relation to the “E4” claimants. As a consequence, the “E4” Panels consider that these equity interests are business losses that should be included in the consolidated claim for review and valuation. However, the “E4” Panels consider that, as equity claims represent the underlying assets of the “E4” claimant, they are generally duplicative of the asset losses claimed by the “E4” claimant and the individual claimant in relation to the “E4” claimant.

41. Following the consolidation of the losses, the “E4” Panels consider that the “E4” verification and valuation methodology developed by them for “E4” claims should be applied to the consolidated claim, taking into consideration that the individual claimants may not be able to provide the same level of documentary evidence in support of the losses claimed by them as could be provided by the “E4” claimants.

42. The “E4” Panels note that some of the consolidated losses will be losses not previously claimed by the “E4” claimant. Other consolidated losses will include losses claimed by both claimants. Where the “E4” Panels were able to identify that the same losses were claimed by both claimants, adjustments made during the application of the “E4” verification and valuation methodology eliminated any risk of duplication arising therefrom.

## VIII. REVIEW OF THE FIRST GROUP OF OVERLAPPING CLAIMS

### A. Overlapping claims – new losses or greater losses asserted in the individual claim supporting an adjustment to the original award

43. Three individual claims that were identified as overlapping with three “E4” claims asserted new losses in respect of the “E4” claimant or losses greater than those claimed by the “E4” claimant. The new or increased losses were supported by appropriate documentary evidence, and the “E4” Panels have recommended adjustments to the previously issued awards, which result in a net increase in the amount of recommended compensation for the “E4” claims. As discussed at paragraph 16 above, the panel issuing the original recommendation, reviewed the overlapping claims and makes the

recommendations for adjustments to previously recommended awards of compensation if appropriate, according to the general principles set out above.

44. “E4” claimant Nakhlit Al Khaleeg for Electric/Hussain Hamzh Abbas Al Koot & Mohammed Salah W.L.L. had not claimed for loss of stock or loss of profit. In this case, as a consequence of the consolidation of the loss of stock and loss of profit claims claimed by the individual claimant into the consolidated claim, the “E4A” Panel recommends compensation for those losses. This results in a net increase in the amount of recommended compensation for the “E4” claim.

45. “E4” claimant Kuwait Insecticides Company had claimed less than the Motor Vehicle Valuation Table<sup>9</sup> value for its motor vehicles losses. As a consequence of the consolidation of the motor vehicle losses claimed by the individual claimant into the consolidated claim, the “E4” Panel recommends an adjustment to the motor vehicle award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

46. One individual claimant whose claim had been identified as overlapping with “E4” claimant Faddan General Trading & Contracting Co. W.L.L. had asserted a larger loss of profit claim than that asserted by the “E4” claimant. As a consequence of the consideration of this loss, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

B. Overlapping claims – new evidence included in the individual claim supporting an adjustment to the original award

47. The “E4” Panels note that in a number of overlapping claims additional evidence provided by the individual claimants, such as financial statements for the “E4” claimant, reduced the risk of overstatement arising from the lack of such evidence in the original “E4” claim. Accordingly, where this arises, the “E4” Panels recommend further adjustments to the recommended compensation for the “E4” claim.

48. The evidence contained in one individual claim that had been identified as overlapping with “E4” claimant Al Moudyan Lighting Centre Co. W.L.L reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claim that had been identified by the “E4A” Panel during its initial verification and valuation of the claim. As the individual claimant provided the necessary financial statements in support of its claim for business losses, the “E4A” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

49. The evidence contained in one individual claim that had been identified as overlapping with “E4” claimant Form Arabia Furnishing Co. W.L.L. reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claim. As the individual claimant had provided further information in support of the loss of stock claim, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

C. Overlapping claims – new or greater losses asserted and new evidence included in the individual claim supporting an adjustment to the original award

50. Ten individual claimants that were identified as overlapping with nine “E4” claimants asserted new or greater losses in respect of the “E4” claimant and provided evidence that reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claims. As a consequence of the consolidation of the new losses claimed by the individual claimants, the “E4” Panels recommend adjustments to the awards resulting in a net increase in the amount of recommended compensation for the “E4” claims.

51. The individual claimant whose claim had been identified as overlapping with “E4” claimant Al Sedra Electric & Electronic Equipment Co had asserted larger loss of profit and loss of stock claims than those asserted by the “E4” claimant. As a consequence of the consolidation of these losses, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim. In addition, as the financial statements provided by the individual claimant reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends an additional adjustment to the amount of recommended compensation for the “E4” claim.

52. The two individual claimants whose claims had been identified as overlapping with “E4” claimant Al Nisf & Al Fakhoury Co. for Electrical Trading & Contracting asserted loss of stock claims that when combined were larger than those advanced by the “E4” claimant. As a consequence of the consolidation of the loss of stock claims, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim. In addition, as the financial statements provided by the individual claimants reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends an additional adjustment, resulting in a net increase in the amount of recommended compensation for the “E4” claim.

53. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Al Naji & Al Saigh General Trading and Contracting had asserted a loss of profit that had not been asserted by the “E4” claimant. As a consequence of the consolidation of this loss, the “E4” Panel recommends compensation for loss of profit. In addition, the “E4” Panels note that the financial statements provided by the individual claimant reduced the risk of overstatement that may have arisen in relation to the loss of profit claim.

54. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Al Khamis Refrigeration Company had asserted a new tangible property loss and a larger loss of profit claim than that asserted by the “E4” claimant. As a consequence of the consolidation of these losses, the “E4” Panel recommends compensation for the tangible property loss. In addition, as the financial statements provided by the individual claimant reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends a further adjustment resulting in a net increase in the amount of recommended compensation for the “E4” claim.

55. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Dar Al Anwaar Electric Co. W.L.L. had asserted real property losses, a loss of goods in transit and losses associated with letters of credit including interest charges. These losses were not claimed by the “E4” claimant. In addition, the individual claimant asserted a claim for loss of stock. As a consequence of the consolidation of these losses the “E4” Panel recommends compensation for the real property loss. In addition, as the “E4” Panel notes that the financial statements and other evidence provided by the individual claimant is evidence of the loss of goods in transit and losses associated with letters of credit, the “E4” Panel recommends compensation for these losses. Finally, as the financial statements provided by the individual claimant reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends a further adjustment resulting in a net increase in the amount of recommended compensation for the “E4” claim.

56. “E4” claimants Al Otaibi and Najjar Trading and Contracting Co W.L.L. and Hamad & Moeller Trading Co. were considered in the second instalment of “E4” claims. However, the “E4” Panel recommended no compensation for the claims when they were reviewed as the claimants had not submitted sufficient information or documents to support their asserted losses.<sup>10</sup> The individual claimants whose claims had been identified as potentially overlapping with the “E4” claims asserted new losses in addition to those asserted by the “E4” claimants and provided evidence in the form of financial statements. The “E4” Panel finds that the individual claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence by the individual claimants and the consolidation of the losses, the “E4” Panel recommends adjustments to the awards resulting in an amount being recommended as compensation for the “E4” claims.

57. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Construction Material Centre Co. W.L.L. had asserted loss of tangible property, cash and losses associated with letters of credit. As a consequence of the consolidation of these losses, the “E4” Panel recommends compensation for tangible property loss and an adjustment resulting in a net increase in the amount of compensation for loss of profit. In addition, as the “E4” Panels note that the documents and other evidence provided by the individual claimant is evidence of the loss of cash, the “E4” Panel recommends compensation for this loss.

58. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Al Jihad Auto Spare Parts & Auto Tyres Co. had asserted a tangible property loss not asserted in the “E4” claim. As a consequence of the consolidation of these losses, the “E4A” Panel recommends compensation for this tangible property loss. In addition, as the financial statements provided by the individual claimant reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4A” Panel recommends a further adjustment resulting in a net increase in the amount of recommended compensation for the “E4” claim.

D. Overlapping claims – new losses asserted in the individual claim not supporting an adjustment to the original award

59. Nine individual claims that had been identified as potentially overlapping with eight “E4” claims, included losses that had not been claimed by the “E4” claimant. Some of these losses included bad debts, loss of cash, tangible property, vehicles, profit, a share of good will and key money and the individual’s claim for the loss of his equity in the “E4” claimant company. The “E4” Panels consider that, based on a review of all of the claims, the totality of the evidence presented supports the initial recommendations for an award of compensation for the “E4” claim.

60. The only new loss asserted by two individual claimants whose claims had been identified as potentially overlapping with “E4” claimants Mohammed Al Wazzan & Partners Store Co W.L.L. and Central Circle Co. were claims for the loss of their equity in the “E4” claimants. The “E4” Panels consider that, based on a review of all of the claims, the totality of the evidence presented supports the awards of compensation initially recommended for the “E4” claims.

E. Overlapping claims – no new losses asserted or evidence provided in the individual claim

61. Three individual claims that had been identified as potentially overlapping with three “E4” claims did not assert any new losses and did not provide any new evidence. All individual claimants asserted losses greater than those claimed by “E4” claimants Ghalab Faisal Auto Spare Parts Co & Al Mutari & Co. W.L.L., Al Qahtani Trading and Contracting Co. W.L.L. and Asia Electro Mechanical Co. Ltd. However, the “E4” Panels consider that, based on a review of all of the related claims, the totality of the evidence presented supports the awards of compensation initially recommended for the “E4” claims.

IX. REVIEW OF DUPLICATIVE CLAIMS

A. Partnership claims

62. As discussed in paragraph 31 above, where the individual and corporate claimants are partners in a partnership and have an interest in a common enterprise or asset for which they are both asserting losses, the “E4” Panels consider that there is no overlapping claim. Rather the issue being considered is whether either claimant has sought compensation for losses in excess of what it has actually sustained as a partner. Such claims present a risk of multiple recovery and require investigation of the possible duplication of claimed losses.

63. In reviewing such partnership claims, the “E4” Panels analyse the losses claimed by each claimant to ascertain which losses were sustained by the Kuwaiti company or the partnership and which losses were sustained by only one of the claimants. For partnership claims it is not unusual for the losses sustained to arise from loss or damage to assets jointly owned by both claimants or assets that may have been owned exclusively by one of the claimants.



64. In investigating the possible duplication of claimed losses, the “E4” Panels consider that the “E4” claimant is only entitled to its share of the losses of the partnership. The “E4” Panels considered evidence submitted by all of the partners in order to determine both the value of the losses of the partnership and the “E4” claimant’s share of those losses. The results of the “E4” Panels’ review of partnership claims where the duplication of losses resulted in an adjustment to the original award to prevent multiple recovery are set out below.

65. The “E4” Panels consider that four “E4” claims and their four related individual claims in the first group of overlapping claims are not overlapping claims because the underlying business entities were partnerships. As a consequence, the “E4” Panels consider that the losses claimed by the individual claimants were not losses sustained by the “E4” claimants, but were losses sustained by businesses and assets jointly owned and operated by the “E4” claimants and the individual claimants (see paragraphs 62-64 above). The “E4” Panels note, however, that the “E4” claimants had asserted claims for all of the losses sustained by the jointly owned and operated businesses and assets, rather than just their share of the partnership losses.

66. In 1981, Jassim Al Wazzan Sons General Trading Company W.L.L. and an individual claimant entered into a partnership agreement to operate a business called Fruit Island Centre (“FIC”). The individual claimant held a 49 per cent interest in FIC, which was operated as one of the “E4” claimant’s four divisions. Some of the losses claimed by the individual claimant in relation to FIC were losses not previously claimed by the “E4” claimant (i.e. tangible property, vehicles and bad debts). No evidence was provided by either of the claimants in support of these losses and, accordingly, the “E4” Panel does not recommend compensation for these losses.

67. The “E4” Panel has reviewed the claims for duplication of losses claimed and considers that of the original award recommended by it in the third instalment of “E4” claims, 90,199 Kuwaiti dinars (KWD), was attributable to the stock losses sustained by FIC. As this is a partnership claim, the “E4” claimant is only entitled to 51 per cent of the losses, based on its percentage interest in the partnership. Accordingly, the “E4” Panel recommends that the original award be adjusted by subtracting from the original award 49 per cent of the recommended compensation attributable to the stock losses sustained by FIC. In the light of this information, the “E4” Panel notes that the claim by the individual claimant in respect of FIC will be further considered by the “D” Panels.

68. In April 1990, Faddan General Trading & Cont. Co. W.L.L. and an individual claimant entered into a partnership agreement to operate a construction business (the “business”). The individual held a 20 per cent interest in the business, which was operated as one of the “E4” claimant’s divisions.

69. The “E4” Panel has reviewed the claims for duplications of losses claimed. It considers that the loss of two of the vehicles claimed by the “E4” claimant was a loss sustained by the business. As this is a partnership claim, the “E4” claimant is only entitled to 80 per cent of the losses of the two motor vehicles. Accordingly, the “E4” Panel recommends that the original award be adjusted by subtracting 20 per cent of the recommended compensation attributable to the loss of the two motor vehicles. As noted previously in paragraph 67 above, the individual claimant’s claim in respect of the business will be further considered by the “D” Panels.

70. Ghanim General Trading Co. W.L.L. entered into a partnership with an individual claimant to operate a business providing equipment for amusement arcades and funfairs (the “arcade business”). The individual claimant held a 50 per cent interest in the arcade business but did not have any interest in the other activities of the “E4” claimant. One loss claimed by the individual claimant in relation to the arcade business was a loss not previously claimed by the “E4” claimant (tangible property ordered but not delivered as at 2 August 1990). No evidence was provided by either of the claimants in support of this loss and, accordingly, the “E4A” Panel does not recommend compensation for this loss.

71. The “E4A” Panel has reviewed the claims for duplication of losses claimed and considers that, of the original award recommended by it in the seventh instalment of “E4” claims, a portion of the loss of profit award and 50 per cent of the tangible property award was attributable to the losses sustained by the arcade business. Accordingly, the “E4A” Panel recommends that the original award be adjusted by subtracting from the original award 50 per cent of the recommended compensation attributable to the loss of tangible property and KWD 15,168 from the recommended compensation attributable to the loss of profit, in order to reflect the beneficial interest of the “E4” claimant. Again, in the light of this information, the “E4A” Panel note that the individual claimant’s claim in respect of the arcade business will be further considered by the “D” Panels.

72. Silver Torch General Trading Co. and an individual claimant entered into a partnership agreement to operate a business selling watches (the “business”). The individual held a 50 per cent interest in the business. The individual claimant did not have any interest in the other activities of the “E4” claimant.

73. The “E4A” Panel has reviewed the claims for duplication of losses claimed and considers that, of the original award recommended by it in its seventh instalment of “E4” claims, a portion of the loss of tangible property, loss of stock and loss of profit was attributable to the losses sustained by the business. Accordingly, the “E4A” Panel recommends that the original award be adjusted by subtracting KWD 532 from the recommended compensation attributable to loss of tangible property, KWD 4,240 from the recommended compensation attributable to loss of stock and KWD 231 from the recommended compensation attributable to loss of profit, in order to reflect the beneficial interest of the “E4” claimant. As previously noted in paragraph 67 above, the individual claimant’s claim in respect of the business will be further considered by the “D” Panels.

#### B. Other duplication issues

74. In the course of reviewing the first group of overlapping claims the “E4” Panels identified two “E4” claims and their two related individual claims, which were not overlapping claims or partnership claims, but which presented a risk of multiple recovery and the duplication of claimed losses.

75. In reviewing these claims, the “E4” Panels analyse the losses claimed by each claimant to ascertain which losses were sustained by the Kuwaiti company and which losses were sustained by the individual.

76. "E4" claimant Kuwait Bulgarian Trading W.L.L. and the individual claimant have claimed for the same 1982 Mercedes trailer. The individual claimant submitted as evidence of his ownership of the 1982 Mercedes trailer, an agreement dated 25 May 1989 signed by the "E4" claimant and the individual claimant. The agreement acknowledges that the vehicle is owned by the individual claimant, notwithstanding that it is registered in the name of the "E4" claimant. The "E4A" Panel considers that the original award should be adjusted by subtracting from the original motor vehicle award KWD 8,285, being the award for the 1982 Mercedes trailer.

77. "E4" claimant Abdulhadi Al Mailem Trading Co. W.L.L. claimed for loss of profit. The individual claimant claimed for loss of management commission in relation to the "E4" claimant, calculated at 2 per cent of net profit of the "E4" claimant, after transfer to general and statutory reserves. The "E4" Panel considers that as the "E4" claimant's 1989 net profit as stated in its 1989 financial accounts included the 2 per cent management commission, the original award for loss of profit should be adjusted by subtracting from it KWD 9,491, being the 1989 management commission of 2 per cent.

#### X. RECOMMENDED ADJUSTMENTS

78. Based on the foregoing, the adjusted awards recommended by the "E4" and "E4A" Panels for claimants in the first group of overlapping claims are set out in annexes I to VII of to this report. All sums have been rounded to the nearest Kuwaiti dinar and therefore the amounts may vary from the amount stated on Form E by 1 KWD.

Geneva, 24 April 2002

(Signed)

Robert R. Briner  
Chairman

(Signed)

Luiz Olavo Baptista  
Chairman

(Signed)

Alan J. Cleary  
Commissioner

(Signed)

Jean Naudet  
Commissioner

(Signed)

Lim Tian Huat  
Commissioner

(Signed)

Jianxi Wang  
Commissioner

Notes

<sup>1</sup> Adopted by decision 10 of the Governing Council (S/AC.26/1992/10).

<sup>2</sup> See paragraphs 207–213 of the “Report and recommendations made by the panel of Commissioners concerning the sixth instalment of individual claims for damages above USD 100,000 (‘category ‘D’ claims)’” (S/AC.26/2000/24) (“the Sixth ‘D’ Report”).

<sup>3</sup> See the preamble to decision 123.

<sup>4</sup> In annex II of decision 123, Kuwait irrevocably delegated to the Commission the responsibility for disbursing to non-Kuwaiti claimants, their portion, if any, of amounts of compensation that shall be recommended by the “E4” Panels and awarded by the Governing Council in the name of Kuwaiti companies.

<sup>5</sup> The “E4” Panel reviewed and made recommendations for awards of compensation for the first, second, third and sixth instalments of “E4” claims, and the “E4A” Panel reviewed and made recommendations for awards of compensation for the fourth, fifth and seventh instalments of “E4” claims.

<sup>6</sup> See paragraph 1 (c) of decision 123, which authorizes the Executive Secretary to transmit to relevant submitting entities and to Kuwait documents and information that relate to the Kuwaiti company concerned or that may concern losses for which another claimant has or might have asserted a claim.

<sup>7</sup> In this regard, the “E4” Panels were mindful that decision 123 requires the secretariat to solicit information upon which the bilateral committees will base their decisions on entitlements to all or part of a compensation award.

<sup>8</sup> See annex I of decision 123.

<sup>9</sup> See paragraph 135 of the First “E4” Report.

<sup>10</sup> See paragraphs 8-13 of the “Report and recommendations made by the panel of Commissioners concerning the second instalment of ‘E4’ claims” (S/AC.26/1999/17)(the “Second ‘E4’ Report”).

Annex I

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FIRST INSTALMENT <sup>a</sup>  
REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u> <sup>b</sup>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u> <sup>c</sup>	<u>Category D amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-0713	4002407	Al Naji & Al-Saigh General Trading & Contracting Co.	413,463	339,900	250,000	589,900	146,320	156,868	542,680
TOTAL			413,463	339,900	250,000	589,900	146,320	156,868	542,680

<sup>a</sup> See the First “E4” Report.

<sup>b</sup> The UNSEQ number is the provisional claim number assigned to each claim by the Public Authority for the Assessment of Compensation for Damages Resulting from Iraqi Aggression.

<sup>c</sup> The “net amount claimed” is the original amount claimed less amounts claimed for claim preparation costs and interest. The Panels have made no recommendations with regard to these items.

[ENGLISH ONLY]

Appendix

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FIRST INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Naji & Al-Saigh General Trading & Contracting Co.  
UNCC claim number: 4002407  
UNSEQ claim number: E-0713  
Instalment number: 1  
Category D UNCC claim number: 3004019

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of vehicles	339,900	169,950	509,850	146,320	146,320
Loss of profit	Nil	38,195	38,195	n.a.	10,548
Bad debts	Nil	41,855	41,855	n.a.	Nil
TOTAL	339,900	250,000	589,900	146,320	156,868

Claim preparation costs	1,000	Nil	1,000	n.a.	n.a.
Interest	72,563	Nil	72,563	n.a.	n.a.

Annex II

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT<sup>a</sup>  
REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>CategoryD amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-0038	4003095	Kuwait Insecticides Company W.L.L	16,200	12,685	146,000	158,685	9,195	11,021	38,135
E-0041	4003098	Ghalab Faisal Auto Parts Company/Ghalab Ghalib Al-Mutari & Co. W.L.L.	429,564	392,315	385,886	778,201	311,808	311,808	1,078,522
E-0043	4003100	Al Sedra Electric & Electronic Equipments Co.	237,950	235,950	518,640	754,590	79,034	110,421	382,080
E-0118	4003223	Form Arabia Furnishing Co. W.L.L.	42,533	42,361	229,842	272,203	25,178	28,447	98,433
E-0120	4003225	Central Stationery Co. W.L.L.	153,545	137,418	458,253	595,671	121,304	121,304	419,600
E-0143	4003295	Al-Nisif & Al-Fakhory for Elect. Trad. & Contracting Co.	215,755	214,255	514,861	729,116	149,006	153,716	531,889
E-0158	4003274	Almutta & Altaher Trading & Contracting Co. W.L.L.	212,659	180,179	315,646	495,825	29,367	29,367	101,616
E-0165	4003279	Dar Al Anwaar Electric Co. W.L.L.	450,076	407,650	536,806	944,456	245,012	341,785	1,182,647
E-2268	4005376	Hamad & Moeller Trading Co.	335,000	300,000	167,000	467,000	Nil	5,621	19,449
E-2351	4005459	Al-Otaiby & Al-Najjar Trdg. & Contracting Co.	262,416	262,416	522,000	784,416	Nil	98,214	339,841
TOTAL			2,355,698	2,185,229	3,794,934	5,980,163	969,904	1,211,704	4,192,212

<sup>a</sup> See the Second “E4” Report.

[ENGLISH ONLY]

Appendix I

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwait Insecticides Company W.L.L.  
UNCC claim number: 4003095  
UNSEQ claim number: E-0038  
Instalment number: 2  
Category D UNCC claim number: 3003738

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	2,156	30,000	32,156	1,675	1,675
Loss of stock	2,987	10,000	12,987	1,478	1,478
Loss of vehicles	6,042	20,000	26,042	6,042	7,868
Loss of profits	1,500	36,000	37,500	Nil	Nil
Other loss not categorized	Nil	50,000	50,000	n.a.	Nil
TOTAL	12,685	146,000	158,685	9,195	11,021
Claim preparation costs	1,684	Nil	1,684	n.a.	n.a.
Interest	1,831	Nil	1,831	n.a.	n.a.



[ENGLISH ONLY]

Appendix II

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Ghalab Faisal Auto Parts Co./Ghalab Ghalib Al-Mutari & Co. W.L.L.  
UNCC claim number: 4003098  
UNSEQ claim number: E-0041  
Instalment number: 2  
Category D UNCC claim number: 3004030

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of stock	331,111	385,886	716,997	265,905	265,905
Loss of profits	61,204	Nil	61,204	45,903	45,903
TOTAL	392,315	385,886	778,201	311,808	311,808

  

Interest	37,249	Nil	37,249	n.a.	n.a.
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[ENGLISH ONLY]

Appendix IIIREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Sedra Electric & Electronic Equipments Co.  
 UNCC claim number: 4003100  
 UNSEQ claim number: E-0043  
 Instalment number: 2  
 Category D UNCC claim number: 3004009

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	2,501	25,877	28,378	2,501	2,501
Loss of stock	84,343	168,061	252,404	67,474	95,924
Loss of cash	1,697	22,980	24,677	Nil	Nil
Loss of vehicles	4,000	4,150	8,150	4,000	4,000
Loss of profits	47,009	135,000	182,009	5,059	7,996
Bad debts	96,400	162,572	258,972	Nil	Nil
TOTAL	235,950	518,640	754,590	79,034	110,421

Claim preparation costs	2,000	Nil	2,000	n.a.	n.a.
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[ENGLISH ONLY]

Appendix IV

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Form Arabia Furnishing Company W.L.L.  
UNCC claim number: 4003223  
UNSEQ claim number: E-0118  
Instalment number: 2  
Category D UNCC claim number: 3002439

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of real property	1,494	Nil	1,494	162	162
Loss of tangible property	19,885	Nil	19,885	13,840	13,840
Loss of stock	20,429	Nil	20,429	10,623	13,892
Loss of cash	443	Nil	443	443	443
Loss of vehicles	110	Nil	110	110	110
Equity claims	Nil	229,842	229,842	n.a.	Nil
TOTAL	42,361	229,842	272,203	25,178	28,447

Claim preparation costs	172	Nil	172	n.a.	n.a.
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[ENGLISH ONLY]

Appendix V

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Central Stationery Co. W. L. L.  
UNCC claim number: 4003225  
UNSEQ claim number: E-0120  
Instalment number: 2  
Category D UNCC claim number: 3003809

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	Nil	12,000	12,000	n.a.	0
Loss of stock	120,000	79,584	199,584	108,000	108,000
Loss of vehicles	800	Nil	800	800	800
Loss of profits	16,618	38,197	54,815	12,504	12,504
Bad debts	Nil	45,015	45,015	n.a.	Nil
Other loss not categorized	Nil	120,000	120,000	n.a.	Nil
Equity claims	Nil	163,457	163,457	n.a.	Nil
TOTAL	137,418	458,253	595,671	121,304	121,304

Claim preparation costs	2,500	Nil	2,500	n.a.	n.a.
Interest	13,627	Nil	13,627	n.a.	n.a.

Appendix VIREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Nisif & Al-Fakhory for Elect. Trading & Contracting Co.  
 UNCC claim number: 4003295  
 UNSEQ claim number: E-0143  
 Instalment number: 2  
 D1 UNCC claim number: 3003817  
 D2 UNCC claim number: 3004564

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D1 amount asserted (KWD)</u>	<u>D2 amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	Nil	15,016	2,481	17,497	n.a.	Nil
Loss of stock	178,544	123,244	88,736	390,524	142,835	145,488
Loss of cash	19,921	Nil	368	20,289	Nil	Nil
Loss of vehicles	Nil	Nil	120	120	n.a.	Nil
Loss of profit	15,790	64,499	9,874	90,163	6,171	8,228
Bad debts	Nil	29,383	50,559	79,942	n.a.	Nil
Other loss not categorized	Nil	Nil	227	227	n.a.	Nil
Equity claims	Nil	130,354	Nil	130,354	n.a.	Nil
TOTAL	214,255	362,496	152,365	729,116	149,006	153,716

Claim preparation costs	1,500	Nil	Nil	1,500	n.a.	n.a.
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[ENGLISH ONLY]

Appendix VII

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Almuttawa & Altaher Trading & Contracting Co. W.L.L.  
UNCC claim number: 4003274  
UNSEQ claim number: E-0158  
Instalment number: 2  
Category D UNCC claim number: 3003838

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	Nil	20,238	20,238	n.a.	Nil
Loss of stock	180,179	83,869	264,048	29,367	29,367
Loss of cash	Nil	1,388	1,388	n.a.	Nil
Loss of vehicles	Nil	1,666	1,666	n.a.	Nil
Loss of profit	Nil	129,850	129,850	n.a.	Nil
Bad debts	Nil	77,262	77,262	n.a.	Nil
Other loss not categorized	Nil	1,373	1,373	n.a.	Nil
TOTAL	180,179	315,646	495,825	29,367	29,367

Claim preparation costs	2,000	Nil	2000	n.a.	n.a.
Interest	30,480	Nil	30,480	n.a.	n.a.

[ENGLISH ONLY]

Appendix VIII

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Dar Al Anwar Electric Co. W.L.L. (Now Electrical Lights House Co. W.L.L.)  
UNCC claim number: 4003279  
UNSEQ claim number: E-0165  
Instalment number: 2  
Category D UNCC claim number: 3003776

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of real property	Nil	686	686	n.a.	686
Loss of stock & goods in transit	381,466	186,918	568,384	233,784	323,405
Loss of cash	Nil	2,544	2,544	n.a.	Nil
Loss of profit	26,184	14,700	40,884	11,228	11,228
Bad debts	Nil	93,712	93,712	n.a.	Nil
Restart costs	Nil	2,450	2,450	n.a.	Nil
Other loss not categorized	Nil	6,466	6,466	n.a.	6,466
Equity claims	Nil	229,330	229,330	n.a.	Nil
TOTAL	407,650	536,806	944,456	245,012	341,785

Claim preparation costs	2,000	Nil	2000	n.a.	n.a.
Interest	40,426	Nil	40,426	n.a.	n.a.

[ENGLISH ONLY]

Appendix IX

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Hamad Moeller Trading Co.  
UNCC claim number: 4005376  
UNSEQ claim number: E-2268  
Instalment number: 2  
Category D UNCC claim number: 4000067

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	15,000	7,350	22,350	Nil	1492
Loss of stock	120,000	58,800	178,800	Nil	Nil
Loss of profit	30,000	14,700	44,700	Nil	251
Bad debts	135,000	66,150	201,150	Nil	Nil
Restart costs	Nil	20,000	20,000	n.a.	3,878
TOTAL	300,000	167,000	467,000	Nil	5,621

Claim preparation costs	5,000	2,450	7,450	n.a.	n.a.
Interest	30,000	14,700	44,700	n.a.	n.a.



[ENGLISH ONLY]

Appendix X

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Otaiby & Al-Najjar Trdg. & Contracting Co.  
UNCC claim number: 4005459  
UNSEQ claim number: E-2351  
Instalment number: 2  
Category D UNCC claim number: 3004457

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	211,016	Nil	211,016	Nil	Nil
Loss of stock	Nil	350,000	350,000	n.a.	61,875
Loss of profits	51,400	150,000	201,400	Nil	36,339
Bad debts	Nil	2,000	2,000	n.a.	Nil
Other loss not categorized	Nil	20,000	20,000	n.a.	Nil
TOTAL	262,416	522,000	784,416	Nil	98,214

Annex III

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – THIRD INSTALMENT<sup>a</sup>  
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>CategoryD amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-1538	4004621	Jassim Al Wazzan Sons General Trading Company, W.L.L.	7,101,939	7,095,754	318,892	7,414,646	3,635,888	3,591,690	12,427,993
TOTAL			7,101,939	7,095,754	318,892	7,414,646	3,635,888	3,591,690	12,427,993

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<sup>a</sup>See “Report and recommendations made by the Panel of Commissioners concerning the third instalment of ‘E4’ claims” (S/AC.26/2000/6).

[ENGLISH ONLY]

Appendix

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – THIRD INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Jassim Al Wazzan Sons General Trading Company, W.L.L.  
UNCC claim number: 4004621  
UNSEQ claim number: E-1538  
Instalment number: 3  
Category D UNCC claim number: 3003786

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of real property	674,579	Nil	674,579	539,859	539,859
Loss of tangible property	393,747	5,412	399,159	133,451	133,451
Loss of stock	3,864,028	109,140	3,973,168	2,277,048	2,232,850
Loss of cash	6,183	Nil	6,183	2,391	2,391
Loss of vehicles	72,837	646	73,483	37,600	37,600
Loss of profits	757,825	Nil	757,825	353,352	353,352
Bad debts	703,025	203,694	906,719	Nil	Nil
Restart costs	322,301	Nil	322,301	32,187	32,187
Other loss not categorized	301,229	Nil	301,229	260,000	260,000
TOTAL	7,095,754	318,892	7,414,646	3,635,888	3,591,690

Claim preparation costs	6,185	Nil	6,185	n.a.	n.a.
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Annex IV

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT <sup>a</sup>  
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>CategoryD amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-0253	4003390	Askar Mashal Co. for Binding Books.	105,950	105,950	27,538	133,488	13,946	13,946	48,155
E-0256	4003393	Al Jihad Auto Spare Parts & Auto Tyres Co.	913,040	829,301	583,999	1,413,300	252,794	340,953	1,179,768
E-0311	4003444	Boodai Aviation Company W.L.L.	916,438	750,339	70,805	821,144	43,315	43,315	149,589
E-0350	4003470	Al Moudyan Lighting Center Co. W.L.L.	531,120	529,620	1,828,634	2,358,254	370,897	409,309	1,415,886
TOTAL			2,466,548	2,215,210	2,510,976	4,726,186	680,952	807,523	2,793,398

<sup>a</sup> See “Report and recommendations made by the panel of Commissioners concerning the fourth instalment of ‘E4’ claims” (S/AC.26/1999/18).

[ENGLISH ONLY]

Appendix I

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Askar Mashal Co. For Binding Books  
UNCC claim number: 4003390  
UNSEQ claim number: E-0253  
Instalment number: 4  
Category C UNCC claim number: 1604740

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category C amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of stock	89,545	Nil	89,545	Nil	Nil
Loss of vehicles	2,313	Nil	2,313	2,313	2,313
Loss of profit	14,092	Nil	14,092	11,633	11,633
Other loss not categorized	Nil	27,538	27,538	n.a.	Nil
TOTAL	105,950	27,538	133,488	13,946	13,946

[ENGLISH ONLY]

Appendix II

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Jihad Auto Spare Parts & Auto Tyres Co.  
UNCC claim number: 4003393  
UNSEQ claim number: E-0256  
Instalment number: 4  
Category D UNCC claim number: 3004505

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	Nil	21,676	21,676	n.a.	10,838
Loss of stock	622,932	344,263	967,195	170,107	247,428
Loss of vehicles	Nil	1,994	1,994	n.a.	Nil
Loss of profit	206,369	71,665	278,034	82,687	82,687
Bad debts	Nil	64,703	64,703	n.a.	Nil
Other loss not categorised	Nil	79,698	79,698	n.a.	Nil
TOTAL	829,301	583,999	1,413,300	252,794	340,953

Claim preparation costs	1,500	Nil	1,500	n.a.	n.a.
Interest	82,239	Nil	82,239	n.a.	n.a.

[ENGLISH ONLY]

Appendix III

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Boodai Aviation Company W.L.L.  
UNCC claim number: 4003444  
UNSEQ claim number: E-0311  
Instalment number: 4  
Category D UNCC claim number: 3000327

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	54,611	Nil	54,611	16,861	16,861
Loss of cash	27,908	Nil	27,908	Nil	Nil
Loss of profit	117,294	43,350	160,644	26,454	26,454
Bad debts	542,135	Nil	542,135	Nil	Nil
Restart costs	3,155	Nil	3,155	Nil	Nil
Other loss not categorised	5,236	Nil	5,236	Nil	Nil
Equity claims	Nil	27,455	27,455	Nil	Nil
TOTAL	750,339	70,805	821,144	43,315	43,315
Claim preparation costs	23,833	Nil	23,833	n.a.	n.a.
Interest	142,266	Nil	142,266	n.a.	n.a.

[ENGLISH ONLY]

Appendix IV

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Moudyan Lighting Center Co. W.L.L.  
UNCC claim number: 4003470  
UNSEQ claim number: E-0350  
Instalment number: 4  
Category D UNCC claim number: 3004550

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of stock	375,972	197,170	573,142	255,661	255,661
Loss of profit	153,648	128,312	281,960	115,236	153,648
Bad debts	Nil	3,152	3,152	n.a.	Nil
Equity claims	Nil	2,000,000	2,000,000	n.a.	Nil
Equity claims	Nil	(500,000)	(500,000)	n.a.	Nil
TOTAL	529,620	1,828,634	2,358,254	370,897	409,309
Claim preparation cost	1,500	Nil	1,500	n.a.	n.a.



Annex V

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT<sup>a</sup>  
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>CategoryD amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-0439	4003601	Faddan General Trading & Cont. Co.	484,319	484,319	3,063,634	3,547,953	274,377	302,565	1,046,938
E-0459	4003568	Al-Khamis for Refrigeration Company Abdullah Madhi Al-Kamis & Partners & Partners W.L.L.	55,377	53,377	634,573	687,950	40,917	59,440	205,443
E-0475	4003595	Construction Material Centre Co.	234,541	234,541	84,374	318,915	172,485	173,990	601,729
E-0493	4003660	Mohammed Al Wazzan & Partners Store Co., W.L.L.	1,388,682	1,246,456	195,000	1,441,456	906,057	906,057	3,134,099
TOTAL			2,162,919	2,018,693	3,977,581	5,996,274	1,393,836	1,442,052	4,988,209

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<sup>a</sup> See “Report and recommendations made by the panel of Commissioners concerning the sixth instalment of ‘E4’ claims” (S/AC.26/2000/8).

[ENGLISH ONLY]

Appendix I

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Faddan General Trading & Cont. Co. W.L.L./Barges Hamoud Al Barges & Partners  
UNCC claim number: 4003601  
UNSEQ claim number: E-0439  
Instalment number: 6  
Category D UNCC claim numbers: 3003644, 3004989

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of contracts	52,839	Nil	52,839	22,540	22,540
Loss of real property	183,693	Nil	183,693	70,094	70,094
Loss of tangible property	99,865	Nil	99,865	79,892	79,892
Loss of stock	85,946	Nil	85,946	56,386	56,386
Loss of vehicles	11,987	Nil	11,987	7,973	7,713
Loss of profit	49,989	400,000	449,989	37,492	65,940
Other loss not categorized	Nil	39,307	39,307	n.a.	Nil
Equity claims	Nil	2,624,327	2,624,327	n.a.	Nil
TOTAL	484,319	3,063,634	3,547,953	274,377	302,565

[ENGLISH ONLY]

Appendix II

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Khamis for Refrigeration Company Abdullah Madhi Al-Kamis & Partners W.L.L.  
UNCC claim number: 4003568  
UNSEQ claim number: E-0459  
Instalment number: 6  
Category D UNCC claim number: 3004483

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of real property	Nil	108,534	108,534	n.a.	Nil
Loss of tangible property	Nil	111,658	111,658	n.a.	2,007
Loss of stock	41,388	188,091	229,479	34,644	34,644
Loss of cash	1,597	8,848	10,445	1,597	1,597
Loss of vehicles	Nil	3,397	3,397	n.a.	Nil
Loss of profits	10,392	48,526	58,918	4,676	21,192
Bad debts	Nil	141,300	141,300	n.a.	Nil
Other loss not categorized	Nil	24,219	24,219	n.a.	Nil
TOTAL	53,377	634,573	687,950	40,917	59,440
Claim preparation costs	2,000	Nil	2,000	n.a.	n.a.

[ENGLISH ONLY]

Appendix III

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Construction Material Centre Co. W.L.L.  
UNCC claim number: 4003595  
UNSEQ claim number: E-0475  
Instalment number: 6  
Category D UNCC claim number: 3001267

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	Nil	614	614	n.a.	614
Loss of stock	196,525	50,043	246,568	143,973	143,973
Loss of cash	Nil	878	878	n.a.	878
Loss of profit	38,016	9,508	47,524	28,512	28,525
Bad debts	Nil	11,318	11,318	n.a.	Nil
Other loss not categorized	Nil	139	139	n.a.	Nil
Equity claims	Nil	11,874	11,874	n.a.	Nil
TOTAL	234,541	84,374	318,915	172,485	173,990

[ENGLISH ONLY]

Appendix IV

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Mohammed Al Wazzan & Partners Store Co., W.L.L.  
UNCC claim number: 4003660  
UNSEQ claim number: E-0493  
Instalment number: 6  
Category D UNCC claim number: 3004548

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of real property	23,200	Nil	23,200	12,800	12,800
Loss of tangible property	10,490	Nil	10,490	2,163	2,163
Loss of stock	905,538	Nil	905,538	769,150	769,150
Loss of vehicles	1,617	Nil	1,617	1,450	1,450
Loss of profits	214,212	70,000	284,212	120,494	120,494
Bad debts	91,399	Nil	91,399	Nil	Nil
Equity claims	Nil	125,000	125,000	n.a..	Nil
TOTAL	1,246,456	195,000	1,441,456	906,057	906,057
Claim preparation costs	2,000	Nil	2,000	n.a.	n.a.
Interest	140,226	Nil	140,226	n.a.	n.a.

[ENGLISH ONLY]

Annex VIREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT<sup>a</sup>  
REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>CategoryD amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-0511	4003624	Ghanim General Trading Co. W.L.L.	252,326	250,826	243,900	494,726	202,984	100,687	348,250
E-0515	4003628	Silver Torch General Trading Co.	654,567	654,567	12,000	666,567	72,161	67,158	232,345
E-0534	4003698	Al-Khamis Trading & Contracting Co. W.L.L.	417,515	415,015	1,206,600	1,621,615	345,139	345,139	1,194,253
E-0535	4003699	Asia Electro Mechanical Co. Ltd.	533,021	492,577	381,577	874,154	132,820	132,820	458,764
E-0567	4003686	Central Circle Co.	237,560	237,560	33,235	270,795	142,559	142,559	493,051
E-0579	4003715	Kuwait Aluminium & Brass Inaust Company	1,766,397	1,573,613	621,448	2,195,061	826,000	826,000	2,857,741
E-0585	4003721	Nakhlit Al Khaleeg Co. for Electric/ Hussain Hamzh Abbas Al Koot & Mohammed Salah W.L.L.	6,327	5,327	41,905	47,232	5,282	15,800	54,671
E-0592	4003727	Al Qahtani General Trading & Contracting Co. W.L.L.	388,126	385,722	3,117,000	3,502,722	368,952	368,952	1,276,526
TOTAL			4,255,839	4,015,207	5,657,665	9,672,872	2,095,897	1,999,115	6,915,601

<sup>a</sup> See “Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of ‘E4’ claims” (S/AC.26/2000/9).

[ENGLISH ONLY]

Appendix I

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Ghanim General Trading Co. W.L.L.  
UNCC claim number: 4003624  
UNSEQ claim number: E-0511  
Instalment number: 7  
Category D UNCC claim number: 3004151

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	188,614	143,900	332,514	174,257	87,128
Loss of profit	62,212	100,000	162,212	28,727	13,559
TOTAL	250,826	243,900	494,726	202,984	100,687
Claim preparation costs	1,500	Nil	1,500	n.a.	n.a.

[ENGLISH ONLY]

Appendix II

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Silver Torch General Trading Co./Khalid Abdulmuhssen Al Mukhaizeem & Sons  
UNCC claim number: 4003628  
UNSEQ claim number: E-0515  
Instalment number: 7  
Category C UNCC claim number: 1555811

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category C amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	10,696	Nil	10,696	10,646	10,114
Loss of stock	367,861	Nil	367,861	58,050	53,810
Loss of profit	184,312	Nil	184,312	3,465	3,234
Bad debts	91,698	Nil	91,698	Nil	Nil
Equity claims	Nil	12,000	12,000	n.a.	Nil
TOTAL	654,567	12,000	666,567	72,161	67,158



[ENGLISH ONLY]

Appendix III

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Khamis Trading & Contracting Co. W.L.L.  
UNCC claim number: 4003698  
UNSEQ claim number: E-0534  
Instalment number: 7  
D1 UNCC claim numbers: 3003820  
D2 UNCC claim number: 3003289

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D1 amount asserted (KWD)</u>	<u>D2 amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	50,899	Nil	612,500	663,399	40,719	40,719
Loss of stock	291,022	Nil	171,500	462,522	261,886	261,886
Loss of cash	2,116	Nil	Nil	2,116	2,116	2,116
Loss of vehicles	46,500	Nil	Nil	46,500	40,418	40,418
Loss of profit	24,478	117,600	Nil	142,078	Nil	Nil
Bad debts	Nil	Nil	245,000	245,000	n.a.	Nil
Equity claims	Nil	200,000	(140,000)	60,000	n.a.	Nil
TOTAL	415,015	317,600	889,000	1,621,615	345,139	345,139
Claim preparation costs	2,500	Nil	Nil	2,500	n.a.	n.a.

[ENGLISH ONLY]

Appendix IV

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Asia Electro Mechanical Co. Ltd.  
UNCC claim number: 4003699  
UNSEQ claim number: E-0535  
Instalment number: 7  
Category D UNCC claim number: 3003863

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	9,582	Nil	9,582	7,771	7,771
Loss of stock	136,575	Nil	136,575	26,201	26,201
Loss of cash	54	Nil	54	Nil	Nil
Loss of vehicles	5,484	Nil	5,484	4,311	4,311
Loss of profit	260,890	381,577	642,467	94,537	94,537
Bad debts	77,122	Nil	77,122	Nil	Nil
Restart costs	2,870	Nil	2,870	Nil	Nil
TOTAL	492,577	381,577	874,154	132,820	132,820
Claim preparation costs	3,500	Nil	3,500	n.a.	n.a.
Interest	36,944	Nil	36,944	n.a.	n.a.

[ENGLISH ONLY]

Appendix V

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Central Circle Co.  
UNCC claim number: 4003686  
UNSEQ claim number: E-0567  
Instalment number: 7  
Category C UNCC claim number: 1551667

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category C amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of stock	109,688	Nil	109,688	36,451	36,451
Loss of profit	86,488	Nil	86,488	64,866	64,866
Bad debts	41,384	Nil	41,384	41,242	41,242
Equity claims	Nil	33,235	33,235	n.a.	Nil
TOTAL	237,560	33,235	270,795	142,559	142,559

[ENGLISH ONLY]

Appendix VI

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwait Aluminium & Brass Inaust Company  
UNCC claim number: 4003715  
UNSEQ claim number: E-0579  
Instalment number: 7  
Category D UNCC claim number: 3004458

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of stock	1,405,368	Nil	1,405,368	679,196	679,196
Loss of cash	17,575	Nil	17,575	Nil	Nil
Loss of profit	150,670	Nil	150,670	146,804	146,804
Other loss not categorzed	Nil	204,000	204,000	n.a.	Nil
Equity claims	Nil	417,448	417,448	n.a.	Nil
TOTAL	1,573,613	621,448	2,195,061	826,000	826,000
Claim preparation costs	1,000	Nil	1,000	n.a.	n.a.
Interest	191,784	Nil	191,784	n.a.	n.a.

[ENGLISH ONLY]

Appendix VII

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Nakhlit Al Khaleeg Co. for Electric / Hussain Hamzh Abbas Al Koot & Mohamed Salah W.L.L.  
UNCC claim number: 4003721  
UNSEQ claim number: E-0585  
Instalment: 7  
Category D UNCC claim number: 3003461

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	5,327	433	5,760	5,282	5,282
Loss of stock	Nil	23,120	23,120	n.a.	4,624
Loss of profit	Nil	17,051	17,051	n.a.	5,894
Bad debts	Nil	578	578	n.a.	Nil
Other loss not categorized	Nil	723	723	n.a.	Nil
TOTAL	5,327	41,905	47,232	5,282	15,800
Claim preparation costs	1,000	Nil	1,000	n.a.	n.a.

[ENGLISH ONLY]

Appendix VIII

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT  
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Qahtani General Trading & Contracting Co. W.L.L.  
UNCC claim number: 4003727  
UNSEQ claim number: E-0592  
Instalment number: 7  
Category D UNCC claim number: 3004519

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Original revised amount asserted (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of contracts	217,459	900,000	1,117,459	217,459	217,459
Loss of tangible property	130,089	Nil	130,089	116,474	116,474
Loss of vehicles	22,634	Nil	22,634	20,774	20,774
Loss of profit	15,540	2,217,000	2,232,540	14,245	14,245
TOTAL	385,722	3,117,000	3,502,722	368,952	368,952
Claim preparation costs	2,404	Nil	2,404	n.a.	n.a.

Annex VII

CORRECTION OF FIFTH <sup>a</sup> AND SIXTH INSTALMENT CLAIMS

Table 1. Fifth instalment “E4” claims correction

<u>Claimant’s name</u>	<u>UNCC claim number</u>	<u>UNSEO claim number</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total claim award (USD)</u>
Kuwait Bulgarian Trading Co. W.L.L.	4005046	E-1882	4,894,917	4,866,249

Table 2. Sixth instalment “E4” claims correction

<u>Claimant’s name</u>	<u>UNCC claim number</u>	<u>UNSEO claim number</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total claim award (USD)</u>
Abdulhadi Al-Mailem Trading Co. W.L.L.	4003656	E-0489	2,987,237	2,954,500

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<sup>a</sup> See “Report and recommendations made by the panel of Commissioners concerning the fifth instalment of ‘E4’ claims” (S/AC.26/2000/7).

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