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RAPPORT ET RECOMMANDATIONS DU COMITÉ DES COMMISSAIRES
CONCERNANT LA HUITIÈME TRANCHE DES RÉCLAMATIONS DE
LA CATÉGORIE "E4"

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Introduction

1. À sa vingt-quatrième session, tenue les 23 et 24 juin 1997, le Conseil d'administration de la Commission d'indemnisation des Nations Unies (la "Commission") a nommé le Comité de commissaires (le "Comité") composé de MM. Robert R. Briner (Président), Alan J. Cleary et Lim Tian Huat, qu'il a chargé d'examiner les réclamations de la catégorie "E4". Il s'agit de réclamations émanant d'entreprises et autres entités koweïtiennes - à l'exclusion de celles du secteur pétrolier et du secteur de l'environnement - habilitées à présenter des demandes d'indemnisation au moyen du formulaire de la Commission intitulée "Formulaire de réclamation pour les sociétés et autres entités" ("formulaire E").
2. Une huitième tranche de 139 réclamations "E4" a été présentée au Comité le 31 janvier 2000, conformément à l'article 32 des Règles provisoires pour la procédure relative aux réclamations (les "Règles") (S/AC.26/1992/10).
3. Conformément à l'article 38 des Règles, le présent rapport contient les recommandations adressées par le Comité au Conseil d'administration au sujet des réclamations de cette huitième tranche.

I. APERÇU GÉNÉRAL SUR LES RÉCLAMATIONS DE LA HUITIÈME TRANCHE

4. Les réclamations de cette huitième tranche ont été sélectionnées parmi les quelque 2 750 réclamations de la catégorie "E4" sur la base de critères tels que l'importance, le volume et la complexité de la réclamation, les questions soulevées sur les plans du droit, des faits et de l'évaluation et la date de dépôt de la réclamation auprès de la Commission.
5. Les pertes invoquées par les requérants dans cette huitième tranche s'élevaient au total à 53 740 646 dinars koweïtiens ("KWD") (environ US\$ 185 953 792). Les requérants réclamaient également des intérêts d'un montant total de KWD 1 614 684 (environ US\$ 5 587 142) et des frais d'établissement de dossier totalisant KWD 281 615 (environ US\$ 974 446).
6. La nature des questions de fait et de droit soulevées par chaque réclamation et le volume de la documentation fournie à l'appui de chacune ont permis au Comité d'achever ses vérifications dans un délai de 180 jours à compter de la date où les réclamations de la huitième tranche lui avaient été soumises.
7. Tous les requérants de cette huitième tranche opéraient au Koweït avant l'invasion et l'occupation iraqiennes. Les activités de la plupart concernaient le commerce de diverses marchandises. Certains requérants se livraient à des activités manufacturières ou des activités de services. Un petit nombre de requérants sont des organisations à but non lucratif ou des associations professionnelles.
8. Les deux catégories de pertes qui ont été le plus souvent évoquées sont la perte de biens corporels (principalement marchandises en stock, mobilier, agencements fixes, équipements et véhicules) et la perte de revenus ou un manque à gagner. Des requérants ont aussi, sous la rubrique "autres pertes", présenté des réclamations pour des créances irrécouvrables, des frais de redémarrage, des intérêts et des frais d'établissement de dossier.

II. DÉROULEMENT DES TRAVAUX

9. Avant de communiquer les réclamations de la huitième tranche au Comité, le secrétariat les avait soumises à une évaluation préliminaire conformément aux Règles. Ce type d'examen est décrit au paragraphe 11 du document intitulé "Rapport et recommandations du Comité de commissaires concernant la première tranche des réclamations de la catégorie "E4" (S/AC.26/1999/4) (le "premier rapport 'E4'"). Les résultats de cet examen ont été saisis dans une base de données centralisée gérée par le secrétariat (la "base de données des réclamations").

10. Initialement, 10 réclamations présentaient des irrégularités de forme, que le secrétariat a notifiées aux requérants concernés conformément à l'article 15 des Règles. Dans tous les cas, les vices de forme ont été corrigés par les requérants.

11. Les réclamations ont fait l'objet d'un examen de fond visant à recenser les principales questions soulevées sur les plans du droit, des faits et de l'évaluation. Les résultats de cet examen, y compris les principales questions soulevées, ont été saisis dans la base de données des réclamations.

12. Le Secrétaire exécutif de la Commission a, en application de l'article 16 des Règles, établi à l'intention du Conseil d'administration les rapports 28 et 29, datés respectivement des 23 juillet et 28 octobre 1999. Ces rapports portaient, entre autres, sur la huitième tranche de réclamations de la catégorie "E4" et exposaient les principaux points de fait et de droit soulevés dans ces réclamations. Un certain nombre de gouvernements, y compris celui de l'Iraq, ont communiqué des renseignements et des vues supplémentaires en réponse aux rapports établis par le Secrétaire exécutif en application de l'article 16.

13. À l'issue i) de l'évaluation préliminaire, ii) de l'examen de fond et iii) de la présentation des rapports établis en application de l'article 16, les documents suivants ont été transmis au Comité :

- a) Les dossiers de réclamation déposés par les requérants;
- b) Les rapports d'évaluation préliminaire établis conformément à l'article 14 des Règles;
- c) Les renseignements et les vues communiqués par les gouvernements, y compris celui de l'Iraq, en réponse aux rapports établis en application de l'article 16; et
- d) Les autres renseignements jugés utiles pour les travaux des commissaires au titre de l'article 32 des Règles.

14. Pour les raisons indiquées au paragraphe 17 du premier rapport "E4", le Comité a fait appel aux services d'un cabinet d'experts-comptables et d'un cabinet de spécialistes du règlement des sinistres. Il a chargé ces experts-conseils d'examiner chaque réclamation de la huitième tranche conformément à la méthode de vérification et d'évaluation qu'il avait mise au point et de lui présenter dans chaque cas un rapport détaillé récapitulant leurs conclusions.

15. Par son ordonnance de procédure du 31 janvier 2000, le Comité a fait part de son intention de mener à bien l'examen des réclamations de la huitième tranche et de présenter son rapport et ses recommandations au Conseil d'administration dans un délai de 180 jours à compter de cette

même date. Cette ordonnance de procédure a été communiquée aux Gouvernements iraquien et koweïtien.

16. Conformément à l'article 34 des Règles, des renseignements supplémentaires ont été demandés aux requérants pour aider le Comité dans son examen des réclamations. Les requérants n'ayant pu fournir les éléments de preuve demandés ont été priés de justifier de leur incapacité à le faire. Toutes les demandes de renseignements supplémentaires ont été adressées sous couvert de l'Office public koweïtien chargé d'évaluer les indemnités à verser pour les dommages résultant de l'agression iraquienne ("PAAC"). Ces demandes ont été faites pour l'ensemble des réclamations de la catégorie "E4" et non pas simplement pour celles de la huitième tranche.

17. Les renseignements et preuves supplémentaires demandés ayant été recensés dans des rapports "E4" antérieurs, par exemple aux paragraphes 21 à 26 du document intitulé "Rapport et recommandations du Comité de commissaires concernant la deuxième tranche des réclamations de la catégorie 'E4'" (S/AC.26/1999/17) (le "deuxième rapport 'E4'") et au paragraphe 18 du document intitulé "Rapport et recommandations du Comité de commissaires concernant la sixième tranche des réclamations de la catégorie 'E4'" (S/AC.26/2000/8) (le "sixième rapport 'E4'"), le présent rapport ne revient pas sur ces demandes.

18. En application de l'article 34 des Règles, le secrétariat a également demandé des éclaircissements à deux requérants de la huitième tranche, Al-Rabiah Construction Company W.L.L. et Ward Al-Rabeia Foodstuff and Consumables Goods Co. W.L.L. Le Comité a examiné les réponses qu'ont fait parvenir ces requérants.

19. Il a été procédé à des vérifications supplémentaires pour déterminer si des réclamations n'avaient pas été présentées en double par des requérants ayant des liens entre eux. Cet examen est décrit au paragraphe 18 du document intitulé "Rapport et recommandations du Comité de commissaires concernant la quatrième tranche des réclamations de la catégorie 'E4'" (S/AC.26/1999/18) (le "quatrième rapport 'E4'").

20. Au cours de l'examen par le Comité des réclamations de la présente tranche, le secrétariat a informé le Comité qu'il existait une possibilité de chevauchement entre des réclamations de cette tranche et certaines réclamations dont était saisie la Commission au titre de pertes commerciales ou industrielles de personnes physiques. Ce problème a été identifié et signalé au Conseil d'administration, lors de l'examen initial des réclamations pour pertes commerciales ou industrielles émanant de requérants de la catégorie "D", dans le rapport No 30 du 17 février 2000 présenté par le Secrétaire exécutif de la Commission en application de l'article 16 des Règles.

21. À la demande du Comité, le secrétariat a procédé à une recherche dans la base de données des réclamations et identifié 20 réclamations de la présente tranche "E4" présentant un risque de chevauchement avec d'autres réclamations déposées auprès de la Commission au titre de pertes commerciales ou industrielles de personnes physiques. Ces 20 réclamations "E4" sont énumérées à l'annexe III du présent rapport.

22. Le Comité estime qu'un délai supplémentaire est nécessaire pour déterminer la nature et l'étendue du chevauchement potentiel entre ces réclamations "E4" et d'autres réclamations pour pertes commerciales ou industrielles de personnes physiques. Pour pouvoir obtenir des éclaircissements supplémentaires sur ces réclamations et permettre leur plus ample examen,

le Comité a recommandé, à ce stade, que les réclamations énumérées à l'annexe III du présent rapport soient reportées sur une tranche ultérieure de réclamations de la catégorie "E4". En conséquence, il n'a formulé aucune conclusion concernant ces réclamations. Lorsqu'il est fait mention, dans la suite du présent rapport, de la huitième tranche de réclamations, il s'agit des 119 réclamations restantes, énumérées à l'annexe I.

23. Se fondant sur son examen des documents présentés et des renseignements supplémentaires obtenus, le Comité a conclu que les questions soulevées par les réclamations de la huitième tranche avaient été suffisamment éclaircies et qu'il n'était pas nécessaire de les étudier plus avant dans le cadre d'une procédure orale.

III. CADRE JURIDIQUE ET MÉTHODE DE VÉRIFICATION ET D'ÉVALUATION

24. Le cadre juridique et la méthode de vérification et d'évaluation retenus pour la huitième tranche sont les mêmes que pour les tranches précédentes de réclamations de la catégorie "E4". Ils ont été exposés aux paragraphes 25 à 62 du premier rapport "E4". Des rapports "E4" ultérieurs analysent les questions supplémentaires de droit et de vérification et d'évaluation soulevées dans les tranches concernées. Le présent rapport ne revient pas sur ces différents points. Il renvoie simplement aux sections des rapports précédents où ils ont été abordés.

25. Dans les cas où il se trouvait devant des problèmes nouveaux non traités dans les rapports "E4" précédents, le Comité a élaboré des méthodes de vérification et d'évaluation des préjudices. Ces problèmes nouveaux sont discutés dans la suite du texte du présent rapport. Les recommandations précises du Comité concernant les pertes invoquées dans les réclamations de la huitième tranche sont récapitulées et expliquées dans les annexes au rapport.

26. Avant d'en venir aux recommandations d'indemnisation précises du Comité concernant les réclamations de la huitième tranche, il importe de rappeler que la démarche adoptée par le Comité en matière de vérification et d'évaluation de ces réclamations consiste à mettre en balance l'incapacité dans laquelle se trouve le requérant de toujours fournir les meilleures preuves, d'une part, et, de l'autre, le "risque de surestimation" qui découle d'une insuffisance de preuves. Dans ce contexte, l'expression "risque de surestimation", définie au paragraphe 34 du premier rapport "E4", s'applique aux cas où la demande d'indemnisation est accompagnée de preuves insuffisantes ne permettant pas un chiffrage précis et risque donc être surestimée.

IV. LES RÉCLAMATIONS

27. Le Comité a examiné les réclamations en les classant selon la nature et le type de la perte recensée. Ses recommandations sont donc présentées par type de perte. Les pertes qui ont fait l'objet d'un transfert de rubrique figurent dans la section relative à la catégorie de pertes dans laquelle le Comité les a reclassées.

A. Biens immobiliers

28. Dans la présente tranche, 20 requérants ont déposé des réclamations au titre de la perte de biens immobiliers, pour un montant total de KWD 1 985 481 (environ US\$ 6 870 176).

Les requérants demandaient à être indemnisés de dommages causés à un certain nombre de locaux dont ils étaient propriétaires ou locataires au Koweït.

29. Les demandes d'indemnisation pour perte de biens immobiliers de la présente tranche ne soulevaient pas de problèmes de droit ou de vérification et évaluation nouveaux. Les critères de détermination du caractère indemnisable des pertes et la méthode de vérification et d'évaluation adoptés par le Comité pour ce type de demandes sont exposés aux paragraphes 89 à 101 du premier rapport "E4".

30. La nature des dommages subis par les biens et l'emplacement de ceux-ci au Koweït ont permis d'établir que les pertes résultaient directement de l'invasion et de l'occupation du Koweït par l'Iraq. Les demandes d'indemnisation étaient fondées soit sur les dépenses effectivement engagées pour procéder aux réparations, soit sur des devis estimatifs de leur coût.

31. La plupart des requérants ont présenté des pièces suffisantes à établir leurs intérêts légitimes dans les biens touchés ainsi que les pertes invoquées. Cependant, comme cela avait été le cas dans des tranches "E4" antérieures, les requérants n'ont généralement pas déduit des sommes réclamées les coûts de l'entretien habituel ou de l'amortissement. Le Comité a donc procédé à des ajustements pour tenir compte de ces coûts, qui auraient été à leur charge en temps normal et ne résultaient pas directement de l'invasion et de l'occupation iraqiennes. Il a fait de même dans le cas de "plus-values" délibérées, comme expliqué au paragraphe 97 du premier rapport "E4".

32. Dans le cas des demandes d'indemnisation fondées sur le montant de devis estimatifs du prix des réparations, le Comité a essayé d'obtenir une explication valable du fait que le requérant n'avait pas procédé à la réparation ou au remplacement des biens endommagés. En l'absence d'une telle explication, le Comité a ajusté le montant réclamé, pour compenser le "risque de surestimation" alors présenté.

33. Les recommandations du Comité concernant les pertes de biens immobiliers sont récapitulées à l'annexe II.

B. Biens corporels, marchandises en stock, numéraire et véhicules

34. La majorité des requérants de la huitième tranche invoquent des pertes de biens corporels (marchandises en stock, mobilier et agencements fixes, équipements, véhicules et numéraire), pour un montant total de KWD 29 604 208 (environ US\$ 102 436 706).

35. Pour déterminer si ces pertes de biens corporels étaient indemnisables et les vérifier et les évaluer, le Comité a suivi la démarche exposée aux paragraphes 108 à 135 du premier rapport "E4".

36. Les requérants de la présente tranche ont généralement présenté à l'appui de leurs demandes d'indemnisation pour perte de biens corporels le même type de preuves que celles qui avaient été soumises au Comité dans les tranches "E4" antérieures. (Voir deuxième rapport "E4", par. 55 et 56.)

37. La société Abdulla Sayid Rajab Al-Rifai & Sons General Trading & Cont. Co. a présenté une demande d'indemnisation pour la perte d'actifs fixes. Le requérant a soumis des copies de

factures d'achat pour certains des actifs dont la perte était alléguée et le témoignage d'un employé indiquant que les biens avaient été pillés. Le montant demandé était fondé sur la valeur comptable nette des éléments d'actifs au 1er août 1990.

38. L'examen des états financiers vérifiés du requérant a montré que le montant réclamé correspondait bien à la valeur comptable nette des actifs fixes avant l'invasion du Koweït par l'Iraq. Les comptes postérieurs à la libération, toutefois, faisaient apparaître des montants d'actifs fixes similaires à ceux d'avant l'invasion. Les factures d'achat soumises ne confirment pas l'hypothèse que la valeur comptable nette des actifs inscrite dans les comptes postérieurs à la libération serait celle d'achats faits après la libération du Koweït. La perte exceptionnelle portée par les vérificateurs du requérant dans les comptes d'après la libération ne révèle pas non plus ni ne corrobore aucune perte d'actifs fixes. La réalité de la perte est donc fondée uniquement sur un témoignage, sans être corroborée par les états financiers vérifiés. Vu l'insuffisance des preuves de la matérialité de la perte, le Comité a recommandé qu'aucune indemnité ne soit versée à ce titre.

39. La société Al Masa Co. for Trading Building Materials a déposé une réclamation concernant la perte de biens corporels pour la perte d'outils et d'appareils grevés d'une sûreté réelle au titre d'un emprunt contracté auprès d'une banque. Elle a fourni une copie de l'accord de prêt, où se trouvaient détaillés les différents biens faisant l'objet de la réclamation. Ces articles, toutefois, ne figuraient pas dans les états financiers de la société requérante comme actifs fixes ou comme stocks. La requérante n'a pas indiqué sur quelle base la valeur des biens avait été chiffrée, et les éléments de preuve fournis n'ont pas permis au Comité de procéder à une évaluation indépendante. La requérante n'a pas non plus fourni de preuve suffisante de l'ampleur du préjudice allégué ni de ce qu'il était advenu après la libération du Koweït de ses obligations envers la banque et de la sûreté réelle dont était assorti l'accord de prêt. Vu l'insuffisance des preuves produites, le Comité a recommandé qu'il ne soit versé aucune indemnité au titre de cet élément de la réclamation.

40. Dans la plupart des cas, l'existence, la propriété et la valeur des marchandises en stock dont les requérants allèguent la perte sont étayées par des copies de leurs comptes vérifiés, des factures d'achat des stocks initiaux et des calculs de "réactualisation" tels qu'ils ont été définis au paragraphe 119 du premier rapport "E4". Quelques requérants se sont fondés principalement, pour établir la matérialité de la perte de marchandises en stock, sur des témoignages d'employés ou de personnes en relation avec l'entreprise. Lorsque la réalité de la perte de stocks n'était pas corroborée par des preuves suffisantes, telle la mention de pertes exceptionnelles dans les états financiers vérifiés établis après la libération, le Comité n'a recommandé aucune indemnisation.

41. Fakher Al-Kuwait Readymade a présenté une réclamation pour perte de marchandises en stock. Dans son calcul de réactualisation destiné à établir la consistance des stocks au 1er août 1990, le requérant a utilisé la valeur des ventes ressortant de ses états financiers vérifiés pour les sept premiers mois de 1990. Il a aussi fourni les factures des ventes pour la même période. Ces factures faisaient apparaître un chiffre de ventes beaucoup plus élevé que la valeur utilisée pour le calcul de réactualisation. Le Comité a révisé ce calcul en fonction de la valeur des factures et de la marge bénéficiaire brute passée de l'entreprise. Le calcul révisé a fait ressortir qu'à la date du 1er août 1990 la société ne devait pas avoir de stocks. Le requérant a également affirmé qu'il avait procédé à un inventaire le 31 juillet 1990. Il n'a pas expliqué, toutefois, pour quelle raison il avait procédé à un inventaire à cette date alors que son exercice financier

se terminait normalement en décembre. Vu l'insuffisance des preuves fournies, le Comité a recommandé qu'il ne soit versé aucune indemnité au titre de la perte de marchandises en stock.

42. Al-Rownaq Electrical Equipment and Contracting Co., une entreprise de vente au détail de matériel électrique, a déposé une réclamation pour perte de marchandises en stock. La société requérante, constituée en avril 1989, a fourni à l'appui de sa réclamation des factures d'achat dont les dates étaient comprises entre janvier et juillet 1990. Elle a également produit des témoignages de personnes en relation avec elle affirmant que la société n'avait fait aucune vente depuis la date à laquelle elle avait été constituée.

43. Le Comité a noté que la société requérante était constituée depuis plus d'un an et avait accumulé des stocks de marchandise excessifs pendant les sept mois ayant précédé l'invasion. Compte tenu du volume des acquisitions de stocks, le Comité a estimé que la société n'avait pas fourni d'explications ou d'éléments de preuve suffisants à l'appui de son affirmation selon laquelle elle n'avait rien vendu sur les stocks accumulés au cours de cette période de sept mois. La requérante n'a pas fourni d'états financiers. Elle n'a pas non plus fourni d'autres documents émanant de sources indépendantes qui corroboraient la réalité ou l'étendue des pertes de marchandises en stock alléguées. Dans ces conditions, et vu l'insuffisance des preuves produites, le Comité a recommandé qu'il ne soit versé aucune indemnité à ce titre.

44. Comme dans le cas des tranches précédentes de réclamations "E4", les réclamations pour perte de biens en cours de transport visaient des biens qui se trouvaient au Koweït à la date de l'invasion iraquienne et qui ont ensuite été perdus. Les requérants dont la réclamation a été retenue sont ceux qui ont pu produire une preuve suffisante du paiement des biens et établir la propriété, l'existence et la perte de ceux-ci au moyen de certificats émis par les autorités portuaires ou les transitaires koweïtiens.

45. La majorité des requérants demandant à être indemnisés de pertes de numéraire ont produit des témoignages de parties avec lesquelles ils étaient liés, sans fournir d'autres preuves à l'appui de leur réclamation. Lorsque les pertes de numéraire alléguées n'étaient pas étayées par des éléments de preuve contemporains suffisants, établissant la possession et le montant des espèces détenues à la date du 2 août 1990, le Comité n'a recommandé aucune indemnisation.

46. La plupart des requérants demandant à être indemnisés de la perte de véhicules ont pu justifier de leur perte en produisant des copies d'attestation de retrait d'immatriculation ainsi que des pièces supplémentaires telles que des comptes vérifiés postérieurs à la libération et des dépositions de témoins étayant la réalité et les circonstances des pertes.

47. La société Al Naqeeb & Khattar Co. a présenté une réclamation pour la perte de véhicules à moteur commerciaux. La requérante a fourni des photographies de certains véhicules endommagés. En revanche, elle n'a pas fourni d'attestations de retrait d'immatriculation concernant ces véhicules, malgré la demande qui lui en a été faite (voir par. 17 ci-dessus). Les états financiers vérifiés de la requérante pour la période ayant suivi la libération du Koweït ne font pas non plus apparaître la perte de véhicules. Vu l'insuffisance des preuves soumises, le Comité a recommandé qu'aucune indemnité ne soit versée au titre de la perte de véhicules.

48. Les recommandations du Comité concernant les pertes de biens corporels, marchandises en stock, numéraire et véhicules sont récapitulées à l'annexe II.

C. Paiements consentis ou secours accordés à des tiers

49. Dans la présente tranche, une indemnisation au titre de paiements consentis ou secours accordés à des tiers a été réclamée par un requérant, pour un montant de KWD 15 183 (environ US\$ 52 536).

50. Cette demande, présentée par Hamad Al-Mutawa Trading Establishment Hamad Khalid Al-Mutawa & Partners (W.L.L.), concernait des indemnités de licenciement versées à divers employés. Pour l'examen de cette réclamation au titre de paiements consentis ou secours accordés à des tiers, le Comité a appliqué la démarche et la méthode de vérification et d'évaluation exposées dans les rapports "E4" précédents (voir, par exemple, le deuxième rapport "E4", par. 70 à 74.)

51. À propos de cette demande d'indemnisation relative au versement d'indemnités de licenciement, le Comité a noté que la société requérante s'était contentée de fournir la liste des noms des employés auxquels ces indemnités auraient été versées. Elle n'a fourni aucune pièce établissant que le paiement des indemnités avait bien eu lieu ou que les personnes énumérées étaient ses salariés à la veille de l'invasion du Koweït par l'Iraq. Vu l'insuffisance des preuves fournies, le Comité a recommandé qu'aucune indemnité ne soit versée au titre de cette demande.

52. La recommandation du Comité concernant la demande d'indemnisation au titre de paiements consentis ou secours accordés à des tiers est résumée à l'annexe II.

D. Manque à gagner

53. Dans la présente tranche, 77 % des requérants ont demandé à être indemnisés d'un manque à gagner, pour un montant total de KWD 13 100 020 (environ US\$ 45 328 789).

54. Les quatre questions importantes de droit et de fait qui étaient soulevées par les réclamations de la première tranche le sont aussi par celles de la huitième tranche. Ces questions sont celles i) de l'impact et de l'évaluation des avantages reçus dans le cadre du programme de règlement des créances institué par le Gouvernement koweïtien après la libération, ii) de la prise en considération des bénéfices exceptionnels réalisés par les requérants dans la période qui a immédiatement suivi la libération du Koweït, iii) de la détermination de la période pour laquelle une indemnité pour manque à gagner peut être octroyée et iv) du problème des demandes d'indemnisation pour manque à gagner fondées uniquement sur les activités les plus rentables. Les conclusions du Comité sur ces points sont exposées aux paragraphes 161 à 193 du premier rapport "E4". Le Comité en a tenu compte dans l'examen des demandes d'indemnisation pour manque à gagner de la présente tranche et dans les recommandations qu'il a formulées à leur sujet.

55. Bien qu'ils en aient été priés à plusieurs reprises, nombre de requérants de la huitième tranche n'ont pas soumis les comptes annuels des trois exercices antérieurs et postérieurs à l'invasion et à l'occupation du Koweït par l'Iraq. Le Comité a noté que, dans certains cas, les requérants avaient donné de cette omission une explication satisfaisante, en faisant valoir par exemple que leur activité commerciale avait débuté entre 1987 et 1990 ou qu'elle avait cessé à la suite de l'invasion et de l'occupation du Koweït par l'Iraq.

56. Les réclamations pour manque à gagner émanant d'entreprises qui n'avaient pas fourni une série complète de comptes annuels vérifiés pour les périodes considérées ont été jugées présenter un "risque de surestimation", sauf lorsque les entreprises avaient expliqué de façon satisfaisante pourquoi elles n'avaient pas soumis ces comptes.

57. La méthode de vérification et d'évaluation adoptée par le Comité à l'égard des réclamations pour manque à gagner est exposée aux paragraphes 194 à 202 du premier rapport "E4".

58. La société Al Behar for Loading Voiding Ships and Delivery Cargo Co. a été constituée peu avant l'invasion du Koweït par l'Iraq. Cette société a présenté une demande d'indemnisation pour le manque à gagner qu'elle déclare avoir subi du fait de l'inexécution de deux contrats de louage de main-d'œuvre. Vu la date de constitution de la société, il n'a pas été possible d'obtenir de justification de ses résultats financiers passés. La requérante n'a pas non plus fourni d'autres éléments établissant que l'exécution des deux contrats aurait produit des bénéfices. L'insuffisance de preuves n'ayant pas permis d'établir qu'elle avait la capacité d'exécuter les contrats avec profit, le Comité n'a recommandé aucune indemnisation au titre de cette réclamation.

59. Les recommandations du Comité concernant les demandes d'indemnisation pour manque à gagner sont récapitulées à l'annexe II.

E. Sommes à recevoir

60. Dans la présente tranche, 10 requérants ont réclamé une indemnisation au titre de créances irrécouvrables ou de "créances douteuses", pour un montant total de KWD 2 266 792 (environ US\$ 7 843 571). Toutes ces réclamations portaient sur des sommes dues par des entreprises ou des personnes physiques qui se trouvaient au Koweït avant l'invasion iraquienne.

61. Comme dans le cas des tranches antérieures de réclamations de la catégorie "E4", la plupart des requérants ont demandé réparation pour des créances qu'ils n'avaient pas été en mesure de recouvrer parce que leurs débiteurs n'étaient pas revenus au Koweït après la libération. Le Comité réaffirme à ce sujet les critères qu'il a établis aux paragraphes 209 et 210 du premier rapport "E4", à savoir que les réclamations au titre de créances devenues irrécouvrables à la suite de l'invasion et de l'occupation du Koweït par l'Iraq doivent être étayées par des pièces justificatives ou autres éléments de preuve établissant la nature et le montant de la créance en cause et les circonstances qui l'ont rendue irrécouvrable.

62. Les demandes d'indemnisation pour créances irrécouvrables de la huitième tranche ont été vérifiées et évaluées de la manière exposée aux paragraphes 211 à 215 du premier rapport "E4".

63. Comme on l'a vu plus haut, le Comité ne recommande aucune indemnisation dans le cas de réclamations reposant uniquement sur l'affirmation que des créances non recouvrées sont *ipso facto* irrécouvrables parce que les débiteurs ne sont pas rentrés au Koweït. Dans presque tous les cas, les requérants n'ont fourni aucun élément établissant que l'incapacité de payer dans laquelle se trouvaient leurs débiteurs était une conséquence directe de l'invasion et de l'occupation du Koweït par l'Iraq. Cette lacune a été portée à l'attention des requérants à l'occasion des demandes de renseignements supplémentaires qui leur ont été adressées (voir par. 17 plus haut). Un certain nombre de réponses ont été obtenues des requérants mais aucune ne satisfaisait aux critères susmentionnés.

64. Les recommandations du Comité concernant les demandes d'indemnisation au titre de sommes à recevoir sont récapitulées à l'annexe II.

F. Frais de redémarrage

65. Onze requérants, dans la présente tranche, ont demandé à être indemnisés de frais de redémarrage, pour un montant total de KWD 188 207 (environ US\$ 651 235). Les réclamations présentées à ce titre ont été examinées selon la méthode exposée aux paragraphes 221 à 223 du premier rapport "E4" et aux paragraphes 93 à 96 du deuxième rapport "E4".

66. La société Kuwait National Construction Building Materials Manufacturing & Trading Co. (K.S.C.) avait chargé une société de gestion de fonds établie en Allemagne de constituer une fiducie et de transférer à cette fiducie les avoirs qu'elle détenait en Allemagne. La requérante a déclaré qu'elle avait pris cette mesure pour protéger lesdits avoirs contre une mesure d'appropriation de la part des autorités iraqiennes et elle a demandé à être indemnisée des dépenses qu'elle avait faites pour la constitution de cette fiducie. La requérante n'a pas fourni d'éléments établissant la réalité de la menace d'appropriation de ses avoirs situés en Allemagne par les autorités iraqiennes. Le Comité a conclu que la décision de créer une fiducie en Allemagne était une décision commerciale autonome qui ne résultait pas directement de l'invasion et de l'occupation du Koweït par l'Iraq. Il a donc recommandé qu'aucune indemnité ne soit versée à ce titre.

67. Les recommandations du Comité relatives aux frais de redémarrage sont récapitulées à l'annexe II.

G. Autres pertes

68. Dans la présente tranche, sept requérants ont demandé à être indemnisés au titre d'"autres pertes", pour un montant total de KWD 695 764 (environ US\$ 2 407 487).

69. La société Mohammed Sha'alan & Wafic Berry Co. W.L.L. Textile & Readywear a demandé à être indemnisée du montant de primes qu'elle aurait versées sur les baux de deux locaux qui ont été détruits. La société requérante indique que ces montants ont été versés pour l'obtention des baux, en sus des loyers normaux. Elle n'a soumis aucune pièce, en dehors d'une déposition de témoin, établissant la réalité du paiement des primes. Elle n'a pas non plus produit de documents attestant l'ampleur des dommages causés aux locaux ni expliqué pourquoi ceux-ci n'avaient pas ensuite été remis en état. Vu l'insuffisance de preuves, le Comité a recommandé que cette demande ne donne lieu à aucune indemnisation.

70. La société Kuwait and Middle East Financial Investment Company a demandé à être indemnisée des frais relatifs à l'établissement de bureaux à l'étranger et à leur fonctionnement pendant l'invasion et l'occupation du Koweït par l'Iraq et une brève période par la suite. Le Comité a estimé que ces dépenses constituaient un surcoût résultant directement de l'invasion et de l'occupation du Koweït par l'Iraq. Il a recommandé qu'elles donnent lieu à indemnisation dans la mesure où la requérante avait établi de façon suffisante que les dépenses faites concernaient les bureaux à l'étranger. Toutefois, le Comité a ajusté le montant de l'indemnisation recommandée pour tenir compte du "risque de surestimation" lié au manque d'éléments attestant les efforts faits par la requérante pour réduire ses pertes.

71. La société Tola Gold Company Fatema Hussein Al Eassa & Partners a demandé à être indemnisée du montant d'intérêts et de commissions bancaires versés sur certaines lettres de garantie. Une livraison d'or avait été faite à la requérante avant le 2 août 1990 contre deux lettres de garantie émises par des banques locales. Les lettres étaient valables jusqu'au 3 mars 1991 et la requérante n'aurait effectué aucun paiement à la livraison, son habitude étant de régler à l'échéance. La société requérante a déclaré qu'en raison de l'invasion du Koweït par l'Iraq le bénéficiaire avait encaissé rapidement les lettres de garantie après le 2 août 1990. Les comptes de la requérante ont alors été débités du montant de la garantie, et il lui a été compté des intérêts et des commissions pour la période du 1er août 1990 au 21 décembre 1991. La société requérante n'a pas produit les accords de garantie ni d'autres documents pour étayer son assertion que le paiement ne se faisait pas, normalement, à la livraison. De plus, puisque l'or avait été livré, le Comité a estimé que, dans la pratique commerciale normale, il eût été raisonnable de la part du bénéficiaire d'exiger le paiement à n'importe quel moment après la livraison. Le Comité a donc conclu que la requérante n'avait pas établi de façon satisfaisante que l'indemnisation demandée correspondait à des pertes résultant directement de l'invasion et de l'occupation du Koweït par l'Iraq. Il a donc recommandé qu'aucune indemnité ne soit accordée à ce titre.

72. La réclamation présentée par Gulf Colour Film Lab Company comportait une erreur de calcul, si bien que le montant de la perte indiqué sur le formulaire E était surévalué de KWD 9 999. Pour l'établissement du présent rapport, cette réclamation a été reclassée sous la rubrique "autres pertes"; aucune indemnisation n'a été recommandée.

73. Les demandes d'indemnisation au titre d'"autres pertes" qui ont été traitées dans les précédentes tranches de réclamations de la catégorie "E4" ont été examinées de la manière exposée dans les rapports "E4" antérieurs. (Voir, par exemple, le deuxième rapport "E4", par. 108, pour ce qui est du traitement des dépenses réglées à l'avance.)

74. Les recommandations du Comité concernant les "autres pertes" sont récapitulées à l'annexe II.

V. AUTRES QUESTIONS

A. Dates applicables concernant le taux de change et les intérêts

75. Pour déterminer les dates applicables en ce qui concerne le taux de change et les intérêts, le Comité a suivi l'approche qui est exposée aux paragraphes 226 à 233 du premier rapport "E4".

B. Frais d'établissement des dossiers de réclamation

76. Le Comité a été informé par le Secrétaire exécutif de la Commission que le Conseil d'administration entend régler la question des frais d'établissement des dossiers de réclamation à une date ultérieure. Le Comité n'a donc fait aucune recommandation concernant l'indemnisation de ces frais.

VI. INDEMNITÉS RECOMMANDÉES

77. Compte tenu de ce qui précède, les indemnités que le Comité a recommandé d'accorder aux requérants inclus dans la huitième tranche de réclamations "E4" sont indiquées à l'annexe I du présent rapport. Les principes qui sous-tendent les recommandations du Comité concernant les réclamations de cette tranche sont récapitulés dans l'annexe II du présent rapport. Tous les montants ont été arrondis au dinar koweïtien (KWD) le plus proche et peuvent donc varier de 1 KWD par rapport aux montants portés sur le formulaire E.

Genève, le 30 juin 2000

(Signé) **Robert R. Briner**
Président

(Signé) **Alan J. Cleary**
Commissaire

(Signé) **Lim Tian Huat**
Commissaire

Annex I
Recommended awards for eighth instalment of "E4" claims
Reported by UNSEQ and UNCC claim number and claimant name

<u>UNSEQ claim no.*</u>	<u>UNCC claim no.</u>	<u>Claimant's Name</u>	<u>Amount claimed (KWD)</u>	<u>Net amount claimed (KWD)**</u>	<u>Amount recommended (KWD)</u>	<u>Amount recommended (USD)</u>
E-00652	4003776	Ala Elddin Company for Construction Materials	34,010	33,510	22,798	78,877
E-00653	4003777	New Exhibition Company	382,002	336,931	230,465	797,457
E-00654	4003778	Al Tasahul Auto Drive Training Company	18,145	17,845	14,495	50,156
E-00656	4003779	Al-Rabiah Construction Company W.L.L.	1,025,800	1,020,050	510,892	1,767,792
E-00657	4003780	Sayed Hussain Sons & Co. Limited Partnership	1,116,417	946,931	529,284	1,829,362
E-00659	4003782	Ward Al-Rabeia Foodstuff and Consumables Goods Co. W.L.L.	2,665,504	2,382,574	1,060,511	3,669,368
E-00662	4003785	Kifan Shoes Company	80,502	79,002	39,583	136,764
E-00666	4003789	Al-Dibaj Al-Mutahida General Trading and Contacting	194,136	193,036	100,157	346,564
E-00667	4003790	Attiya & Al Showly Construction Materials Co. for Trading, Imp. & Exp.	480,957	479,607	165,082	571,218
E-00668	4003791	Al Wassan Decoration Company	479,760	478,760	400,766	1,384,857
E-00670	4003792	Al Mashreq Real Estate Co. (K.S.C.C.)	78,602	78,602	28,626	98,926
E-00671	4003793	Usaimi Building Materials Co. W.L.L.	97,068	95,957	52,391	181,284
E-00672	4003794	Maki & Matrouk Trading Company Partnership	103,526	94,887	40,349	139,616
E-00673	4003795	Mahatta Trading Company W.L.L.	62,495	61,745	44,404	153,613
E-00674	4003796	Manabe Al Khaleej for Imp. & Exp. Company	92,050	92,050	52,261	180,834
E-00675	4003797	Al-Ahleia Switchgear Company	2,873,978	2,873,978	1,966,412	6,801,802
E-00676	4003798	Al Rafraf for Ready Made Clothes & Luxurious Company	40,833	40,083	22,730	78,651
E-00677	4003799	Shlash & Sons General Contracts Shlash S. Alhajraf & Sons - W.L.L.	832,385	831,325	245,388	848,682
E-00679	4003801	Mahdi Salem and Al Saeedy Transport and Customs Clearing Company	44,925	44,925	19,040	65,853
E-00680	4003802	Al Ghunaim Trading Company	86,121	84,121	17,193	59,463
E-00681	4003803	Almeer Technical Services Company	160,828	133,421	105,722	365,646
E-00683	4003804	Khald Ali and Mohammed Akil Co. W.L.L.	121,208	120,208	55,644	192,540
E-00684	4003805	Abdulla Sayid Rajab Al-Rifai & Sons General Trading & Cont. Co.	237,658	235,908	43,768	151,186
E-00687	4003807	Al Saad Foodstuff Co. W.L.L.	35,080	34,330	17,664	61,121
E-00688	4003808	Mahmoud and Nader Jewellery Co. W.L.L.	683,360	683,360	167,404	579,171
E-00689	4003809	Duajj Al Salman Gen. Trad. & Contr. Co.	234,157	234,157	162,822	563,398
E-00690	4003810	International Poultry Company	302,894	298,894	268,876	930,367
E-00691	4003811	World of Designs for Advertisement & Publicity	41,347	35,327	34,542	119,522
E-00693	4003813	Ogab and Hamoud Malek Trading Company	848,360	761,571	473,222	1,636,829
E-00695	4003815	Instruments Installation and Maintenance Company	246,123	245,123	194,613	673,311
E-00696	4003816	Anad Hadi Farhan and Son Limited Partnership Co.	15,000	15,000	6,076	21,024

<u>UNSEQ claim no.*</u>	<u>UNCC claim no.</u>	<u>Claimant's Name</u>	<u>Amount claimed (KWD)</u>	<u>Net amount claimed (KWD)**</u>	<u>Amount recommended (KWD)</u>	<u>Amount recommended (USD)</u>
E-00697	4003817	Mohammed Sadiqi & Mohammed Akeel Tawfiqi Co.	297,009	290,009	199,836	691,262
E-00700	4003820	Kuwait Reinsurance Company K.S.C. (Closed)	123,558	112,803	8,247	28,536
E-00701	4003821	Ali Ibrahim & Sons Co. for Electric Sets	56,216	55,016	16,587	57,394
E-00702	4003822	Saud Abdul Aziz Al-Rashed and Partners	31,921	29,421	14,493	50,149
E-00703	4003823	Habchi & Chalhoub W.L.L.	663,859	658,859	339,490	1,174,183
E-00704	4003824	El Ezdehar Electronic & Watch Est. Co.	940,837	940,337	633,237	2,190,594
E-00705	4003825	Al Abeer Gifts and Watches Company	470,915	422,294	251,244	868,823
E-00706	4003826	Al Balad Company for Jewellery	500,932	500,932	486,532	1,679,242
E-00707	4003827	Al-Saleh and Al-Ashram Trading Company	489,473	439,436	304,971	1,055,034
E-00708	4003828	Moustache Trading Company	178,533	178,533	127,506	441,197
E-00709	4003829	Sayer and Hallal Co.	339,110	337,610	291,064	1,005,778
E-00711	4003831	Oriental Markets Co.	117,319	117,319	51,794	179,179
E-00712	4003832	Al Qatami Trading Company	73,263	72,513	30,159	104,356
E-00714	4003833	Tifoni Real Estate Company	1,270,566	1,270,566	567,778	1,961,239
E-00716	4003835	The International Center Company for Survey and Inspection	152,890	151,290	102,793	355,685
E-00717	4003836	Naseem Glass Company – Nuzhat Wadie Moosa & Her Partners	319,927	297,942	199,932	691,711
E-00718	4003837	Hamad Al-Mutawa Trading Establishment Hamad Khalid Al-Mutawa & Partners (W.L.L.)	486,298	425,699	179,448	620,927
E-00719	4003838	All People Trading Co., W.L.L.	132,313	129,063	95,621	330,869
E-00720	4003839	Al Zahem & Malhotra General Trdg. & Contracting Co. W.L.L.	2,793,956	2,789,456	1,512,125	5,226,408
E-00721	4003840	Turki Al Dabbous & Sons Trading Building Materials & Contracting Co.	38,315	37,315	26,432	91,448
E-00722	4003841	Al Naqeeb & Khattar Co.	283,749	282,749	38,801	134,195
E-00723	4003842	World Stars Fashion Company	68,884	68,384	60,128	207,686
E-00725	4003844	Al Khaleejia Travel & Tourism Company W.L.L.	293,032	290,532	18,239	63,062
E-00726	4003845	United Marketing Company	146,239	146,239	71,970	248,962
E-00727	4003846	Gulf Colour Film Lab Company	251,723	251,723	143,501	496,031
E-00728	4003847	Al-Hadi Real Estate Co. W.L.L.	243,440	243,440	0	0
E-00729	4003848	Kuwait Aluminium Co. K.S.C.	1,836,964	1,662,136	849,145	2,937,541
E-00730	4003849	Al-Sabah General Electric Company Limited	742,373	666,628	392,039	1,356,429
E-00732	4003850	Electronic and Electrical Maintenance Co.	626,658	623,372	390,749	1,349,759
E-00733	4003851	Mohamed Sha'alan & Wafic Berry Co. W.L.L. Textile & Readywear	92,760	92,524	36,098	124,824
E-00734	4003852	Rewan Trading Co. W.L.L.	257,074	255,074	169,486	586,414
E-00735	4003853	Ibrahim & Maged Co. for Carpentry Tools & Building Materials	124,695	122,695	73,488	254,234
E-00736	4003854	Al-Najdain Trading Co.	125,243	123,243	49,611	171,541
E-00737	4003855	Public Utilities Management Co. (K.S.C.C.)	798,034	794,534	677,897	2,343,593
E-00739	4003857	Al-Sayer Abutaqa Tradg. Co.	128,477	126,877	126,877	439,021

<u>UNSEQ claim no.*</u>	<u>UNCC claim no.</u>	<u>Claimant's Name</u>	<u>Amount claimed (KWD)</u>	<u>Net amount claimed (KWD)**</u>	<u>Amount recommended (KWD)</u>	<u>Amount recommended (USD)</u>
E-00740	4003858	Ibrahim Al-Rakum & Sons for General Trading and Contracting Co.	152,767	134,944	47,384	163,958
E-00741	4003859	Tamdeen Real Estate Company – S.A.K.	888,935	885,935	458,280	1,584,322
E-00742	4003860	Beirut Pearl Garment Co. W.L.L.	237,381	236,631	129,862	448,855
E-00745	4003863	Al Rashed & Al Essaly Company	75,827	74,627	22,242	76,954
E-00746	4003864	Consolidated Contractors Company / Diraar Yousif Al Ghanim & Co. – W.L.L.	866,621	853,121	645,322	2,232,948
E-00747	4003865	Abdul Hameed Boukrais for Trading & Contracting Company	136,200	135,700	60,573	209,595
E-00749	4003867	Al-Quraish & Al-Majid Trading Co. Wadaha Abdel Karim Al Majid and Partners	90,048	89,248	26,143	90,440
E-00751	4002409	Greenline General Trading & Contracting Co.	414,197	412,197	106,175	367,159
E-00752	4003869	Mother Care Company Mustafa Abdullatif Al Omi and Bros.	287,392	286,542	184,394	638,042
E-00753	4003870	Al Basman General Trading & Contracting Company W.L.L.	365,204	362,298	292,880	1,012,614
E-00754	4003871	Droub Trading Company	217,365	216,615	26,305	91,021
E-00755	4003872	Rebla General Trading and Contracting Co. W.L.L.	68,203	67,203	25,270	87,359
E-00756	4003873	Mohammad Al-Rajhi & Sons Company for General Trading and Contracting	127,994	126,494	108,234	374,238
E-00757	4003874	Az Trading Company	36,504	36,504	21,556	74,405
E-00758	4003875	Abdullah & Abdul-Rahman Hamad Al Hadlaq General Trading Company	632,735	631,985	329,279	1,139,374
E-00759	4003876	Gulf Shores Overland Transport, Import & Export Co.	43,667	42,967	20,019	69,270
E-00760	4003877	Al Shalami General Trading & Cont. Co.	26,950	26,950	21,204	73,370
E-00761	4003878	Green Wing Readymade Garments Co.	325,391	324,241	216,499	748,871
E-00762	4003879	Kuwait United Trading & General Contracting Company	143,719	126,979	99,582	344,574
E-00763	4003880	Arab Building Materials Co. W.L.L.	1,832,540	1,829,540	804,121	2,780,849
E-00764	4003881	Al-Zabin International Group Co.	1,469,692	1,463,192	594,500	2,057,093
E-00766	4003883	Kuwaiti Cattle & Livestock Farms Co.	38,225	38,225	9,938	34,388
E-00769	4003886	Kuwait Cement Supply Company	1,197,110	984,547	94,850	328,201
E-00770	4003887	Kuwait Amateur Radio Society	51,865	50,865	31,184	107,857
E-00772	4003888	Gulf Indo Electronics Company W.L.L.	132,625	117,957	57,875	200,213
E-00773	4003889	Al-Ajeel & Al-Zaid Gen. Cont. & Trading Co.	221,270	217,770	31,917	110,397
E-00774	4003890	Kuwait & Middle East Financial Investment Company	224,976	224,976	180,926	626,042
E-00775	4003891	Marafi Carpet, Furniture & Curtain Co. / Heirs of Abdul Samad Abdullah Marafi & Partners (W.L.L.)	385,585	361,397	180,813	625,651
E-00776	4003892	Tola Gold Company Fatema Hussein Al Eassa & Partners	739,001	736,501	602,256	2,083,805
E-00777	4003893	Akram and Yaccoub Agga Foodstuff Company	1,699,392	1,533,172	366,213	1,266,880
E-00778	4003894	Al Ahalil General Trading & Contracting Co.	979,130	978,630	546,891	1,892,356
E-00780	4003896	Ahmad & Yousef Abdullah Al-Fahad Trading & Contracting Co.	1,403,259	1,398,259	1,139,721	3,934,997

<u>UNSEQ claim no.*</u>	<u>UNCC claim no.</u>	<u>Claimant's Name</u>	<u>Amount claimed (KWD)</u>	<u>Net amount claimed (KWD)**</u>	<u>Amount recommended (KWD)</u>	<u>Amount recommended (USD)</u>
E-00781	4003897	Al Shouhra Fashion Co.	293,271	290,271	207,001	715,897
E-00782	4003898	Golden Horse Building Roads Clearing Cont. Co.	77,761	75,761	70,544	244,097
E-00783	4003899	Al-Daleel Publishing and Distribution Company / Mohamed Nasser Al-Sunousy Par. W.L.L.	68,123	62,893	47,870	165,147
E-00784	4003900	Al Behar for Loading Voiding Ships and Delivery Cargo Co.	19,690	19,140	10,500	36,332
E-00787	4003902	Mohamed Amin Al Awadi Sons General Trading Company	101,460	101,273	54,545	188,550
E-00788	4003903	Kuwait Chamber of Commerce and Industry	161,575	159,075	117,359	405,808
E-00790	4003905	Khabbaz Kuwait Co. Abdul Razek Al Misshari Co.	30,014	30,014	19,209	66,467
E-00791	4003906	Blue Arrow Shipping Agencies Company	180,151	179,851	50,316	174,104
E-00792	4003907	Al Solajan Trading and Contracting Co.	86,968	85,468	35,168	121,595
E-00793	4003908	The Graduate Society	13,938	13,438	11,830	40,934
E-00794	4003909	The Gulf Company for Paints and Construction Materials Mohamad Abdullah Zaman & Partners W.L.L.	173,262	173,262	66,684	230,654
E-00798	4003911	Soft Rock Restaurant Company W.L.L.	50,694	50,694	49,701	171,976
E-00799	4003912	Al Masar Co. for Trading Building Materials	368,621	366,121	132,565	458,702
E-00803	4003915	Al Ahleia Insurance Co. S.A.K.	1,786,073	1,781,473	1,039,658	3,595,357
E-00804	4003916	Kuwait National Construction Building Materials Manufacturing & Trading Co. (K.S.C.)	265,254	263,054	155,517	538,121
E-00805	4003917	Fakher Al-Kuwait Readymade	390,063	390,063	41,196	142,487
E-00806	4003918	Al-Rownaq Electrical Equipment and Contracting Co.	89,652	89,652	0	0
E-00807	4003919	Mohd. and Najeeb General Trading Co. W.L.L.	88,029	88,029	71,088	245,932
E-00808	4003920	Al Injaz Contracting Co., S.A.K. (Closed)	162,278	162,278	53,241	184,225
E-00809	4003921	Fashion Jewellers Co. W.L.L.	130,941	130,941	77,510	268,110
E-00810	4003922	Foodstuff Industries Company Kuwaiti Closed Shareholding Company	269,911	266,911	253,631	876,803
Total			49,531,285	47,855,655	25,678,039	88,799,956

* The UNSEQ number is the provisional claim number assigned to each claim by PAAC.

** The "Net amount claimed" is the original amount claimed less the amount claimed for claim preparation costs and interest. As set forth in paragraphs 75 and 76 of the report, the Panel has made no recommendation with regard to these items.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ala Eddin Company for Construction Materials
 UNCC claim number: 4003776
 UNSEQ number: E-00652

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	32,171	22,035	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	1,339	763	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	33,510	22,798	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: New Exhibition Company
 UNCC claim number: 4003777
 UNSEQ number: E-00653

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	273,514	175,864	Original loss of tangible property claim reclassified as loss of stock and cash. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	28,153	28,153	Recommend awarding claim in full.
Loss of profits	35,264	26,448	Claim adjusted for windfall profits.
TOTAL	336,931	230,465	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	44,321	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Tasahul Auto Drive Training Company
 UNCC claim number: 4003778
 UNSEQ number: E-00654

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	10,995	10,995	Recommend awarding claim in full.
Loss of vehicles	6,850	3,500	Original loss of tangible property claim reclassified as loss of vehicles. Claim adjusted to reflect M.V.V. Table values.
TOTAL	17,845	14,495	
Claim preparation costs	300	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Rabiah Construction Company W.L.L.
 UNCC claim number: 4003779
 UNSEQ number: E-00656

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	565,890	272,433	Original tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for maintenance, depreciation and evidentiary shortcomings.
Loss of stock	146,130	85,328	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	3,400	3,400	Recommend awarding claim in full.
Loss of vehicles	304,630	149,731	Claim adjusted for evidentiary shortcomings and to reflect M.V.V. Table values.
TOTAL	1,020,050	510,892	
Claim preparation costs	5,750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Sayed Hussain Sons & Co. Limited Partnership
 UNCC claim number: 4003780
 UNSEQ number: E-00657

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	15,985	12,788	Original loss of tangible property claim reclassified as loss of tangible property, stock and profits. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	537,461	327,247	Claim adjusted for stock build-up and obsolescence.
Loss of profits	393,485	189,249	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
TOTAL	946,931	529,284	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	166,986	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ward Al-Rabeia Foodstuff and Consumables Goods Co. W.L.L.
 UNCC claim number: 4003782
 UNSEQ number: E-00659

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	23,591	18,217	Original loss of tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	1,680,072	616,300	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence.
Loss of cash	25,670	25,670	Recommend awarding claim in full.
Loss of vehicles	15,350	10,852	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	136,200	61,290	Claim adjusted for evidentiary shortcomings and windfall profits.
Bad debts	102,561	28,930	Claim adjusted for evidentiary shortcomings.
Other loss not categorised	399,130	299,252	Recommend awarding cash deposits claim in full. Claim for investment in branches adjusted for evidentiary shortcomings.
TOTAL	2,382,574	1,060,511	
Interest	282,930	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kifan Shoes Company
 UNCC claim number: 4003785
 UNSEQ number: E-00662

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	54,426	21,151	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	24,576	18,432	Claim adjusted for evidentiary shortcomings.
TOTAL	79,002	39,583	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Dibaj Al-Mutahida General Trading and Contracting
 UNCC claim number: 4003789
 UNSEQ number: E-00666

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	43,978	24,188	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings and failure to repair/replace.
Loss of stock	87,965	59,816	Stock and goods in transit claims adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	61,093	16,153	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	193,036	100,157	
Claim preparation costs	1,100	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Attiya & Al-Showly Construction Materials Co. for Trading, Imp. & Exp.
 UNCC claim number: 4003790
 UNSEQ number: E-00667

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	477,479	162,954	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	2,128	2,128	Recommend awarding claim in full.
TOTAL	479,607	165,082	
Claim preparation costs	1,350	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Wassan Decoration Company
 UNCC claim number: 4003791
 UNSEQ number: E-00668

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	18,832	18,832	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	284,705	209,438	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	3,700	973	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	171,523	171,523	Recommend awarding claim in full.
TOTAL	478,760	400,766	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Mashreq Real Estate Co. (K.S.C.C.)
 UNCC claim number: 4003792
 UNSEQ number: E-00670

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	38,879	17,107	Claim adjusted for maintenance, evidentiary shortcomings and failure to repair/replace.
Loss of cash	546	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of profits	39,177	11,519	Claim adjusted to reflect historical results.
TOTAL	78,602	28,626	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Usaimi Bulding Materials Co. W.L.L.
 UNCC claim number: 4003793
 UNSEQ number: E-00671

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	299	299	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	88,276	44,710	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	7,382	7,382	Recommend awarding claim in full.
TOTAL	95,957	52,391	

Claim preparation costs	1,111	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Maki and Matrouk Trading Company Partnership
 UNCC claim number: 4003794
 UNSEQ number: E-00672

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	86,273	36,278	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	8,614	4,071	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	94,887	40,349	
Claim preparation costs	8,639	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mahatta Trading Company W.L.L.
 UNCC claim number: 4003795
 UNSEQ number: E-00673

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	8,318	5,236	Original loss of tangible property claim reclassified as loss of tangible property, cash and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of cash	6,067	6,067	Recommend awarding claim in full.
Loss of vehicles	31,400	29,986	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	15,960	3,115	Claim adjusted to reflect historical results, for evidentiary shortcomings and windfall profits.
TOTAL	61,745	44,404	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Manabe Al Khaleej for Imp. & Exp. Company
UNCC claim number: 4003796
UNSEQ number: E-00674

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of vehicles	92,050	52,261	Original loss of tangible property claim reclassified as loss of vehicles. Claim adjusted to reflect M.V.V. Table values and as per paragraph 35 of the report.
TOTAL	92,050	52,261	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Ahleia Switchgear Company
 UNCC claim number: 4003797
 UNSEQ number: E-00675

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	2,372,499	1,727,675	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	20,078	20,078	Recommend awarding claim in full.
Loss of profits	481,401	218,659	Original loss of contracts reclassified as loss of profits. Claim adjusted to reflect historical results and for windfall profits.
TOTAL	2,873,978	1,966,412	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Rafrat for Ready Made Clothes & Luxurious Company
 UNCC claim number: 4003798
 UNSEQ number: E-00676

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	7,427	4,228	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	30,081	18,502	Claim adjusted for stock build-up and obsolescence.
Loss of profits	2,575	0	Claim adjusted to reflect historical results.
TOTAL	40,083	22,730	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Shlash & Sons General Contracts Shlash S. Alhajraf & Sons - W.L.L.
 UNCC claim number: 4003799
 UNSEQ number: E-00677

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	222,962	118,294	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance and depreciation.
Loss of stock	358,537	72,213	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of vehicles	22,083	16,411	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	226,725	37,605	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for windfall profits.
Restart costs	1,018	865	Claim adjusted for evidentiary shortcomings.
TOTAL	831,325	245,388	

Claim preparation costs	1,060	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mahdi Salem and Al Saeedy Transport and Customs Clearing Company
 UNCC claim number: 4003801
 UNSEQ number: E-00679

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	11,370	7,216	Original tangible property claim reclassified as loss of tangible property, vehicles and restart costs. Tangible property claim adjusted for maintenance, evidentiary shortcomings and failure to repair/replace.
Loss of vehicles	26,500	9,096	Claim adjusted as per paragraph 35 of the report and for arithmetical errors.
Loss of profits	3,637	2,728	Claim adjusted for windfall profits.
Restart costs	3,418	0	Insufficient evidence to substantiate claim.
TOTAL	44,925	19,040	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Ghunaim Trading Company
 UNCC claim number: 4003802
 UNSEQ number: E-00680

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,018	846	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of stock	10,786	5,653	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of vehicles	3,356	2,886	Claim adjusted for evidentiary shortcomings and to reflect M.V.V. table values.
Loss of profits	9,000	7,808	Original loss of contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results and to restrict period of loss to 10 months.
Bad debts	58,961	0	Insufficient evidence to support claim. See paragraphs 61-63 of the report.
TOTAL	84,121	17,193	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Almeer Technical Services Company
 UNCC claim number: 4003803
 UNSEQ number: E-00681

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	18,139	17,831	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	37,576	28,745	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	13,100	10,692	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	64,606	48,454	Claim adjusted for windfall profits.
TOTAL	133,421	105,722	
Interest	27,407	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Khalid Ali and Mohammed Akil Co. W.L.L.
 UNCC claim number: 4003804
 UNSEQ number: E-00683

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	98,764	43,456	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	21,444	12,188	Claim adjusted to reflect historical results and to restrict the period of loss to seven months.
TOTAL	120,208	55,644	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Abdulla Sayid Rajab Al-Rifai & Sons General Trading & Contracting Co.
 UNCC claim number: 4003805
 UNSEQ number: E-00684

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	34,239	0	Original loss of tangible property claim reclassified as loss of tangible property and stock. Insufficient evidence to substantiate tangible property claim. See paragraphs 37-38 of the report.
Loss of stock	140,013	19,986	Claim adjusted for evidentiary shortcomings, stock build-up and obsolescence.
Loss of profits	61,656	23,782	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months and for evidentiary shortcomings.
TOTAL	235,908	43,768	
Claim preparation costs	1,750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Saad Foodstuff Co. W.L.L.
 UNCC claim number: 4003807
 UNSEQ number: E-00687

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,514	1,000	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Claim adjusted for depreciation.
Loss of stock	24,517	9,365	Claim adjusted for evidentiary shortcomings and obsolescence.
Loss of vehicles	7,299	7,299	Recommend awarding claim in full.
TOTAL	34,330	17,664	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mahmoud and Nader Jewellery Co. W.L.L.
 UNCC claim number: 4003808
 UNSEQ number: E-00688

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	650,050	159,915	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for evidentiary shortcomings and stock build-up.
Loss of profits	33,310	7,489	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	683,360	167,404	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Duaij Al Salman Gen. Trad. & Contr. Co.
 UNCC claim number: 4003809
 UNSEQ number: E-00689

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	23,979	23,979	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	116,698	46,643	Claim adjusted for evidentiary shortcomings, obsolescence and stock build-up.
Loss of vehicles	93,480	92,200	Claim adjusted to reflect M.V.V. Table values.
TOTAL	234,157	162,822	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: International Poultry Company
 UNCC claim number: 4003810
 UNSEQ number: E-00690

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	264,455	259,577	Claim adjusted for depreciation.
Loss of tangible property	12,945	5,953	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation.
Loss of cash	1,309	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of vehicles	2,296	2,296	Recommend awarding claim in full.
Bad debts	15,739	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
Restart costs	2,150	1,050	Claim adjusted to restrict period of loss to seven months.
TOTAL	298,894	268,876	
Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: World of Designs for Advertisement & Publicity
 UNCC claim number: 4003811
 UNSEQ number: E-00691

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	35,327	34,542	Claim adjusted for depreciation.
TOTAL	35,327	34,542	
Claim preparation costs	6,020	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ogab and Hamoud Malek Trading Company
 UNCC claim number: 4003813
 UNSEQ number: E-00693

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	644,355	356,006	Original loss of tangible property claim reclassified as loss of stock, cash and vehicles. Stock and goods in transit claims adjusted for evidentiary shortcomings and obsolescence.
Loss of cash	34,231	34,231	Recommend awarding claim in full.
Loss of vehicles	11,925	11,925	Recommend awarding claim in full.
Loss of profits	71,060	71,060	Recommend awarding claim in full.
TOTAL	761,571	473,222	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	85,789	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Instruments Installation and Maintenance Company
 UNCC claim number: 4003815
 UNSEQ number: E-00695

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	68,885	34,442	Claim adjusted for depreciation.
Loss of tangible property	46,706	46,706	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	20,850	15,950	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	75,113	72,338	Claim adjusted to reflect M.V.V. table values.
Loss of profits	33,569	25,177	Claim adjusted for windfall profits.
TOTAL	245,123	194,613	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Anad Hadi Farhan and Son Limited Partnership Co.
UNCC claim number: 4003816
UNSEQ number: E-00696

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of vehicles	15,000	6,076	Claim adjusted to reflect M.V.V. Table value.
TOTAL	15,000	6,076	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohammed Sadiqi & Mohammed Akeel Tawfiqi Co.
 UNCC claim number: 4003817
 UNSEQ number: E-00697

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	9,000	7,200	Original loss of tangible property claim reclassified as loss of real property, tangible property, stock and cash. Real property claim adjusted for maintenance.
Loss of tangible property	10,285	7,518	Claim adjusted for depreciation and failure to repair/replace.
Loss of stock	207,224	165,780	Stock and goods and transit claims adjusted for obsolescence.
Loss of cash	1,000	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of profits	62,500	19,338	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	290,009	199,836	
Claim preparation costs	7,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Reinsurance Company K.S.C. (Closed)
 UNCC claim number: 4003820
 UNSEQ number: E-00700

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	7,679	7,679	Recommend awarding claim in full.
Loss of cash	210	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of profits	104,346	0	Original loss of contract claim and original payment or relief to others claim reclassified to loss of profits and restart costs. Loss of profits claim adjusted to reflect historical results.
Restart costs	568	568	Recommend awarding claim in full.
TOTAL	112,803	8,247	
Interest	10,755	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ali Ibrahim & Sons Co. for Electric Sets
 UNCC claim number: 4003821
 UNSEQ number: E-00701

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	44,806	8,961	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	10,210	7,626	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	55,016	16,587	
Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Saud Abdul Aziz Al-Rashed & Partners
 UNCC claim number: 4003822
 UNSEQ number: E-00702

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	10,918	5,677	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	13,000	8,816	Claim adjusted to reflect M.V.V. Table value.
Bad debts	5,503	0	Insufficient evidence to support claim. See paragraphs 61-63 of the report.
TOTAL	29,421	14,493	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Habchi & Chalhoub W.L.L.
 UNCC claim number: 4003823
 UNSEQ number: E-00703

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	19,140	15,312	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	312,689	178,461	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	327,030	145,717	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	658,859	339,490	
Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: El Ezdehar Electronic & Watch Est. Co.
 UNCC claim number: 4003824
 UNSEQ number: E-00704

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	874,817	584,097	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	65,520	49,140	Claim adjusted for evidentiary shortcomings.
TOTAL	940,337	633,237	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Abeer Gifts and Watches Company
 UNCC claim number: 4003825
 UNSEQ number: E-00705

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	360,914	189,864	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	61,380	61,380	Recommend awarding claim in full.
TOTAL	422,294	251,244	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	47,621	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Balad Company for Jewellery
UNCC claim number: 4003826
UNSEQ number: E-00706

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	111,580	97,180	Original loss of tangible property claim reclassified as loss of stock. Stock claim recommended in full. Goods in transit claim adjusted for evidentiary shortcomings.
Loss of profits	389,352	389,352	Recommend awarding claim in full.
TOTAL	500,932	486,532	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Saleh and Al-Ashram Trading Company
 UNCC claim number: 4003827
 UNSEQ number: E-00707

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	409,758	278,635	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	29,678	26,336	Claim adjusted to reflect historical results.
TOTAL	439,436	304,971	
Claim preparation costs	600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	49,437	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Moustache Trading Company
 UNCC claim number: 4003828
 UNSEQ number: E-00708

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	54,500	43,600	Claim adjusted for maintenance.
Loss of stock	121,333	82,647	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence.
Loss of profits	2,700	1,259	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	178,533	127,506	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Sayer and Hallal Co.
 UNCC claim number: 4003829
 UNSEQ number: E-00709

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	207,970	166,376	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence.
Loss of profits	129,640	124,688	Claim adjusted to reflect historical results.
TOTAL	337,610	291,064	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Oriental Markets Company
 UNCC claim number: 4003831
 UNSEQ number: E-00711

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	3,889	3,889	Original loss of tangible property reclassified as loss of tangible property and stock. Recommend awarding claim in full.
Loss of stock	108,734	44,383	Claim adjusted for stock build-up and obsolescence.
Loss of profits	4,696	3,522	Claim adjusted for evidentiary shortcomings.
TOTAL	117,319	51,794	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Qatami Trading Company
 UNCC claim number: 4003832
 UNSEQ number: E-00712

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	20,000	16,000	Claim adjusted for maintenance.
Loss of stock	50,513	13,249	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence.
Loss of vehicles	2,000	910	Claim adjusted to reflect M.V.V. Table values.
TOTAL	72,513	30,159	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Tifoni Real Estate Company
UNCC claim number: 4003833
UNSEQ number: E-00714

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of real property	350,500	257,817	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of profits	920,066	309,961	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	1,270,566	567,778	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: The International Center Company for Survey and Inspection
 UNCC claim number: 4003835
 UNSEQ number: E-00716

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	19,000	15,200	Claim adjusted for maintenance.
Loss of tangible property	100,491	80,393	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for failure to repair/replace.
Loss of vehicles	7,200	7,200	Recommend awarding claim in full.
Loss of profits	24,599	0	Claim adjusted to reflect historical results.
TOTAL	151,290	102,793	
Claim preparation costs	1,600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Naseem Glass Company - Nuzhat Wadie Moosa & Her Partners
 UNCC claim number: 4003836
 UNSEQ number: E-00717

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	262,459	173,320	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	35,483	26,612	Claim adjusted for windfall profits.
TOTAL	297,942	199,932	
Claim preparation costs	21,985	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Hamad Al-Mutawa Trading Establishment Hamad Khalid Al-Mutawa & Partners (W.L.L.)
UNCC claim number: 4003837
UNSEQ number: E-00718

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	263,894	179,448	Original loss of tangible property reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Payment or relief to others	15,183	0	Original payment or relief to others claim reclassified as payment or relief to others and loss of profit. Insufficient evidence to substantiate claim. See paragraphs 50-51 of the report.
Loss of profits	146,622	0	Claim adjusted to reflect historical results.
TOTAL	425,699	179,448	
Claim preparation costs	2,755	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	57,844	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: All People Trading Co., W.L.L.
 UNCC claim number: 4003838
 UNSEQ number: E-00719

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	114,385	83,885	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for evidentiary shortcomings.
Loss of vehicles	2,910	2,910	Recommend awarding claim in full.
Loss of profits	11,768	8,826	Claim adjusted for windfall profits.
TOTAL	129,063	95,621	
Claim preparation costs	3,250	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Zahem & Malhotra General Trdg. & Contracting Co. W.L.L.
 UNCC claim number: 4003839
 UNSEQ number: E-00720

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	1,786,464	949,068	Original loss of tangible property claim reclassified as loss of stock and loss of vehicles. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	36,300	27,602	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	772,274	535,455	Claim adjusted to reflect historical results and to restrict the period of loss to 12 months.
Bad debts	194,418	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	2,789,456	1,512,125	
Claim preparation costs	4,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Turki Al Dabbous & Sons Trading Building Materials & Contracting Co.
 UNCC claim number: 4003840
 UNSEQ number: E-00721

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	22,136	19,773	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation.
Loss of vehicles	12,707	5,547	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	2,472	1,112	Claim adjusted for evidentiary shortcomings and windfall profits.
TOTAL	37,315	26,432	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Naqeeb & Khattar Co.
 UNCC claim number: 4003841
 UNSEQ number: E-00722

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	19,859	15,885	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	8,489	4,966	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	80,110	0	Insufficient evidence to substantiate claim. See paragraph 47 of the report.
Loss of profits	17,950	17,950	Recommend awarding claim in full.
Bad debts	156,341	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	282,749	38,801	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: World Stars Fashion Company
 UNCC claim number: 4003842
 UNSEQ number: E-00723

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	5,300	4,240	Original restart costs claim reclassified as loss of real property. Claim adjusted for maintenance.
Loss of stock	27,685	22,148	Original tangible property claim reclassified as loss of stocks. Claim adjusted for obsolescence.
Loss of profits	35,399	33,740	Claim adjusted to reflect historical results and to restrict the period of loss to 12 months.
TOTAL	68,384	60,128	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Khaleejia Travel & Tourism Company W.L.L.
 UNCC claim number: 4003844
 UNSEQ number: E-00725

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	5,834	4,793	Original loss of tangible property claim reclassified as loss of tangible property and cash. Tangible property claim adjusted for depreciation.
Loss of cash	26,485	0	Insufficient evidence to support claim. See paragraph 45 of the report.
Loss of profits	258,213	13,446	Claim adjusted to reflect historical results and for windfall profits and evidentiary shortcomings.
TOTAL	290,532	18,239	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: United Marketing Company
 UNCC claim number: 4003845
 UNSEQ number: E-00726

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of real property	4,158	2,827	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of tangible property	1,410	705	Claim adjusted for depreciation.
Loss of stock	117,000	62,107	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	23,671	6,331	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
TOTAL	146,239	71,970	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Gulf Colour Film Lab Company
 UNCC claim number: 4003846
 UNSEQ number: E-00727

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	84,922	78,761	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation.
Loss of stock	41,815	17,917	Claim adjusted for stock build-up and obsolescence.
Loss of profits	114,987	46,823	Claim adjusted to reflect historical results and for evidentiary shortcomings.
Other loss not categorised	9,999	0	See paragraph 72 of the report.
TOTAL	251,723	143,501	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Hadi Real Estate Co.
UNCC claim number: 4003847
UNSEQ number: E-00728

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of profits	243,440	0	Claim adjusted to reflect historical results.
TOTAL	243,440	0	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Aluminium Co. K.S.C.
 UNCC claim number: 4003848
 UNSEQ number: E-00729

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	300,000	240,000	Claim adjusted for maintenance.
Loss of tangible property	31,630	27,165	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance.
Loss of stock	1,032,997	479,575	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	15,000	14,650	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	241,169	61,867	Claim adjusted to reflect historical results and for windfall profits.
Restart costs	41,340	25,888	Original other loss not categorised reclassified as loss of profits and restart costs. Claim adjusted for evidentiary shortcomings.
TOTAL	1,662,136	849,145	
Claim preparation costs	10,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	164,828	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Sabah General Electric Company Limited
 UNCC claim number: 4003849
 UNSEQ number: E-00730

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	650,227	379,738	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	16,401	12,301	Claim adjusted for windfall profits.
TOTAL	666,628	392,039	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	74,995	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Electronic and Electrical Maintenance Co.
 UNCC claim number: 4003850
 UNSEQ number: E-00732

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	298,209	175,215	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted to reflect obsolescence and evidentiary shortcomings.
Loss of profits	284,002	211,521	Claim adjusted to reflect historical results.
Restart costs	4,013	4,013	Original payment or relief to others claim reclassified as restart costs. Recommend awarding claim in full.
Other loss not categorised	37,148	0	Insufficient evidence to substantiate claim.
TOTAL	623,372	390,749	
Claim preparation costs	3,286	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohammed Sha'alan & Wafic Berry Co. W.L.L. Textile & Readywear
 UNCC claim number: 4003851
 UNSEQ number: E-00733

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	8,570	4,260	Original loss of tangible claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	55,000	24,310	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	23,910	7,528	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
Other loss not categorised	5,044	0	Insufficient evidence to support claim. See paragraph 69 of the report.
TOTAL	92,524	36,098	
Claim preparation costs	236	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Rewan Trading Co. W.L.L.
 UNCC claim number: 4003852
 UNSEQ number: E-00734

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	36,536	36,536	Original loss of tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	161,291	129,033	Claim adjusted for obsolescence.
Loss of profits	34,200	3,917	Claim adjusted to reflect historical records, for evidentiary shortcomings and windfall profits.
Restart costs	23,047	0	Insufficient evidence to support claim.
TOTAL	255,074	169,486	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ibrahim & Maged Co. for Carpentry Tools & Building Materials
 UNCC claim number: 4003853
 UNSEQ number: E-00735

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	104,134	59,567	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. Insufficient evidence to substantiate claim for loss of goods in transit.
Loss of profits	18,561	13,921	Claim adjusted for windfall profits.
TOTAL	122,695	73,488	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Najdain Trading Co.
UNCC claim number: 4003854
UNSEQ number: E-00736

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	8,514	8,514	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	69,792	26,541	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	6,353	3,315	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	38,584	11,241	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months, for windfall profits and evidentiary shortcomings.
TOTAL	123,243	49,611	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Public Utilities Management Co. (K.S.C.C.)
 UNCC claim number: 4003855
 UNSEQ number: E-00737

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	39,725	39,725	Original loss of tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	97,044	52,816	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	4,566	4,566	Recommend awarding claim in full.
Loss of vehicles	8,541	3,619	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	641,983	577,171	Original payment or relief to others claim reclassified as loss of profits. Claim adjusted to reflect historical results.
Bad debts	2,675	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	794,534	677,897	
Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Sayer Abutaqa Tradg. Co.
 UNCC claim number: 4003857
 UNSEQ number: E-00739

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of profits	126,877	126,877	Recommend awarding claim in full.
TOTAL	126,877	126,877	
Claim preparation costs	1,600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ibrahim Al-Rakum & Sons for General Trading and Contracting Co.
 UNCC claim number: 4003858
 UNSEQ number: E-00740

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	47,384	47,384	Original loss of tangible property claim reclassified as loss of stock. Recommend awarding stock claim in full.
Loss of profits	87,560	0	Claim adjusted to reflect historical results.
TOTAL	134,944	47,384	
Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	16,023	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Tamdeen Real Estate Company - S.A.K.
 UNCC claim number: 4003859
 UNSEQ number: E-00741

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	81,442	62,086	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of profits	804,493	396,194	Claim adjusted to reflect historical results.
TOTAL	885,935	458,280	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Beirut Pearl Garment Co. W.L.L.
 UNCC claim number: 4003860
 UNSEQ number: E-00742

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,686	1,993	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation.
Loss of stock	188,705	82,629	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	45,240	45,240	Recommend awarding claim in full.
TOTAL	236,631	129,862	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Rashed & Al Essaly Company
 UNCC claim number: 4003863
 UNSEQ number: E-00745

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	800	800	Original tangible property reclassified as loss of tangible property, vehicles and stock. Recommend awarding tangible property claim in full.
Loss of stock	62,815	19,082	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	1,600	1,600	Recommend awarding claim in full.
Loss of profits	9,412	760	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months, for evidentiary shortcomings and windfall profits.
TOTAL	74,627	22,242	
Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Consolidated Contractors Company / Diraar Yousif Al Ghanim & Co. W.L.L.
 UNCC claim number: 4003864
 UNSEQ number: E-00746

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	611,816	453,627	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, maintenance and evidentiary shortcomings.
Loss of vehicles	241,305	191,695	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
TOTAL	853,121	645,322	
Claim preparation costs	13,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Abdul Hameed Boukrais for Trading & Contracting Company
 UNCC claim number: 4003865
 UNSEQ number: E-00747

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of vehicles	135,700	60,573	Original tangible property claim reclassified as loss of vehicles. Claim adjusted to reflect M.V.V. Table values.
TOTAL	135,700	60,573	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Quraish & Al-Majid Trading Co. Wadaha Abdel Karim Al Majid and Partners
 UNCC claim number: 4003867
 UNSEQ number: E-00749

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	561	449	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for failure to repair/replace.
Loss of stock	71,596	18,174	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	17,091	7,520	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	89,248	26,143	
Claim preparation costs	800	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Greenline General Trading & Contracting Co.
 UNCC claim number: 4002409
 UNSEQ number: E-00751

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	19,000	15,200	Original tangible property claim reclassified as loss of real property, tangible property, stock and vehicles. Real property claim adjusted for maintenance.
Loss of tangible property	59,411	30,342	Claim adjusted for depreciation, failure to repair/replace and evidentiary shortcomings.
Loss of stock	91,281	21,498	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	22,350	18,265	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
Loss of profits	220,155	20,870	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months and for evidentiary shortcomings.
TOTAL	412,197	106,175	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mother Care Co. Mustafa Abdullatif Al Omi & Bros.
 UNCC claim number: 4003869
 UNSEQ number: E-00752

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	26,957	21,262	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of stock	256,584	160,443	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	3,001	2,689	Claim adjusted to reflect M.V.V. Table values.
TOTAL	286,542	184,394	
Claim preparation costs	850	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Basman General Trading & Contracting Company W.L.L.
 UNCC claim number: 4003870
 UNSEQ number: E-00753

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2	2	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	273,368	218,694	Claim adjusted for obsolescence.
Loss of vehicles	1,998	0	Insufficient evidence to substantiate claim.
Loss of profits	86,930	74,184	Claim adjusted to reflect historical results.
TOTAL	362,298	292,880	
Claim preparation costs	2,906	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Droub Trading Company
 UNCC claim number: 4003871
 UNSEQ number: E-00754

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	216,615	26,305	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence.
TOTAL	216,615	26,305	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Rebla General Trading and Contracting Co. W.L.L.
 UNCC claim number: 4003872
 UNSEQ number: E-00755

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	41,072	13,143	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	4,805	4,805	Recommend awarding claim in full.
Loss of profits	21,326	7,322	Claim adjusted to reflect historical results.
TOTAL	67,203	25,270	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohammed Al-Rajhi & Sons Company for General Trading and Contracting
 UNCC claim number: 4003873
 UNSEQ number: E-00756

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	11,396	10,130	Original tangible property reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	36,741	21,121	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	2,000	626	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	76,357	76,357	Recommend awarding claim in full.
TOTAL	126,494	108,234	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Az Trading Company
 UNCC claim number: 4003874
 UNSEQ number: E-00757

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	1,233	986	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	4,275	3,847	Claim adjusted for obsolescence.
Loss of profits	30,996	16,723	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	36,504	21,556	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Abdullah & Abdul-Rahman Hamad Al Hadlaq General Trading Company
 UNCC claim number: 4003875
 UNSEQ number: E-00758

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	628,985	327,072	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	3,000	2,207	Claim adjusted to reflect M.V.V. Table values.
TOTAL	631,985	329,279	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Gulf Shores Overland Transport, Import & Export Co.
 UNCC claim number: 4003876
 UNSEQ number: E-00759

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	14,417	10,422	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for maintenance and evidentiary shortcomings.
Loss of vehicles	28,550	9,597	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
TOTAL	42,967	20,019	
Claim preparation costs	700	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Shalami General Trading & Cont. Co.
UNCC claim number: 4003877
UNSEQ number: E-00760

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of tangible property	1,730	1,730	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	25,220	19,474	Claim adjusted for stock build-up and obsolescence.
TOTAL	26,950	21,204	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Green Wing Readymade Garments Co.
 UNCC claim number: 4003878
 UNSEQ number: E-00761

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	276,399	186,018	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for stock build-up and obsolescence.
Loss of vehicles	500	500	Recommend awarding claim in full.
Loss of profits	47,342	29,981	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	324,241	216,499	
Claim preparation costs	1,150	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait United Trading & General Contracting Company
UNCC claim number: 4003879
UNSEQ number: E-00762

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of tangible property	126,979	99,582	Claim adjusted for depreciation and evidentiary shortcomings.
TOTAL	126,979	99,582	
Claim preparation costs	16,740	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Arab Building Materials Co. W.L.L.
 UNCC claim number: 4003880
 UNSEQ number: E-00763

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	49,500	38,098	Original real property and other loss claims reclassified as loss of real property, tangible property and stock. Real property claim adjusted for evidentiary shortcomings and maintenance.
Loss of tangible property	38,473	30,778	Claim adjusted for failure to repair/replace.
Loss of stock	656,703	591,184	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	270,627	144,061	Claim adjusted to reflect historical results.
Bad debts	814,237	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	1,829,540	804,121	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Zabin International Group Co.
 UNCC claim number: 4003881
 UNSEQ number: E-00764

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	207,273	86,949	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation, evidentiary shortcomings and maintenance.
Loss of stock	767,253	487,282	Stock claim adjusted for stock build-up and obsolescence. Insufficient evidence to substantiate goods in transit claim.
Loss of vehicles	27,020	20,269	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
Loss of profits	439,155	0	Original contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results.
Bad debts	22,491	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	1,463,192	594,500	
Claim preparation costs	6,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwaiti Cattle & Livestock Farms Co.
UNCC claim number: 4003883
UNSEQ number: E-00766

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of stock	38,225	9,938	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings.
TOTAL	38,225	9,938	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Cement Supply Company
 UNCC claim number: 4003886
 UNSEQ number: E-00769

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	62,439	44,956	Original tangible property claim reclassified as loss of tangible property and loss of vehicles. Tangible property claim adjusted for depreciation.
Loss of vehicles	28,242	28,242	Recommend awarding claim in full.
Bad debts	893,866	21,652	Claim adjusted for evidentiary shortcomings.
TOTAL	984,547	94,850	

Claim preparation costs	10,322	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	202,241	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Amateur Radio Society
 UNCC claim number: 4003887
 UNSEQ number: E-00770

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	3,320	2,656	Claim adjusted for maintenance.
Loss of tangible property	32,001	21,363	Original tangible property claim reclassified as loss of tangible property, cash and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of cash	2,947	1,208	Claim adjusted for evidentiary shortcomings.
Loss of vehicles	600	600	Recommend awarding claim in full.
Loss of profits	11,997	5,357	Claim adjusted to reflect historical results.
TOTAL	50,865	31,184	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Gulf Indo Electronics Company W.L.L.
 UNCC claim number: 4003888
 UNSEQ number: E-00772

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	1,697	1,697	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	95,740	43,120	Claim adjusted for stock build-up and obsolescence.
Loss of profits	20,520	13,058	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	117,957	57,875	
Claim preparation costs	1,300	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	13,368	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Ajeel & Al-Zaid Gen. Cont. & Trading Co.
 UNCC claim number: 4003889
 UNSEQ number: E-00773

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	13,978	13,978	Original tangible property claim reclassified as loss of tangible property and vehicles. Recommend awarding tangible property claim in full.
Loss of vehicles	10,269	6,171	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	193,523	11,768	Original contract and payment or relief to others claims reclassified as loss of profits. Claim adjusted to reflect historical results.
TOTAL	217,770	31,917	
Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait & Middle East Financial Investment Company
 UNCC claim number: 4003890
 UNSEQ number: E-00774

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Restart costs	80,484	68,411	Original payment or relief to others and interest claims reclassified as restart costs and other losses not categorised. Restart costs claim adjusted for evidentiary shortcomings.
Other losses	144,492	112,515	Other losses claim adjusted for evidentiary shortcomings. See paragraph 70 of the report.
TOTAL	224,976	180,926	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Marafi Carpet, Furniture & Curtain Co./Heirs of Abdul Samad Abdullah Marafi & Partners (W.L.L.)
UNCC claim number: 4003891
UNSEQ number: E-00775

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	881	705	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for failure to repair/replace.
Loss of stock	357,916	177,508	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	2,600	2,600	Recommend awarding claim in full.
TOTAL	361,397	180,813	
Claim preparation costs	24,188	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Tola Gold Company Fatema Hussein Al Eassa & Partners
 UNCC claim number: 4003892
 UNSEQ number: E-00776

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,080	2,080	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	596,739	588,634	Recommend awarding stock claim in full. Goods in transit claim adjusted for evidentiary shortcomings.
Loss of vehicles	206	0	Insufficient evidence to substantiate claim.
Loss of profits	39,012	11,542	Claim adjusted to reflect historical results and for windfall profits.
Other loss not categorised	98,464	0	See paragraph 71 of the report.
TOTAL	736,501	602,256	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Akram and Yaccoub Agga Foodstuff Company
 UNCC claim number: 4003893
 UNSEQ number: E-00777

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	34,254	27,403	Claim adjusted for maintenance.
Loss of stock	1,435,690	312,067	Original tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	63,228	26,743	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	1,533,172	366,213	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	163,220	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Ahalil General Trading & Contracting Co.
 UNCC claim number: 4003894
 UNSEQ number: E-00778

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	938,015	520,238	Original tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	40,615	26,653	Claim adjusted to restrict indemnity period to seven months and for evidentiary shortcomings.
TOTAL	978,630	546,891	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ahmed & Yousef Abdullah Al-Fahd Contracting & General Trading
 UNCC claim number: 4003896
 UNSEQ number: E-00780

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	352,395	346,900	Original restart costs and other loss claims reclassified to loss of real property. Real property claim adjusted for maintenance.
Loss of profits	1,045,864	792,821	Original income-producing property claim reclassified as loss of profits. Claim adjusted to reflect historical results.
TOTAL	1,398,259	1,139,721	
Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Shouhra Fashion Co.
 UNCC claim number: 4003897
 UNSEQ number: E-00781

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	152,894	103,968	Original tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	137,377	103,033	Claim adjusted for evidentiary shortcomings.
TOTAL	290,271	207,001	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Golden Horse Building Roads Clearing Cont. Co.
 UNCC claim number: 4003898
 UNSEQ number: E-00782

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	44,983	44,983	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	25,710	21,760	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	5,068	3,801	Claim adjusted for evidentiary shortcomings.
TOTAL	75,761	70,544	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Daleel Publishing and Distribution Company / Mohamed Nasser Al-Sunousy Par. W.L.L.
 UNCC claim number: 4003899
 UNSEQ number: E-00783

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of vehicles	2,800	2,800	Original tangible property claim reclassified as loss of vehicles. Recommend awarding vehicles claim in full.
Loss of profits	60,093	45,070	Claim adjusted for evidentiary shortcomings.
TOTAL	62,893	47,870	
Claim preparation costs	5,230	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Behar for Loading Voiding Ships and Delivery Cargo Co.
 UNCC claim number: 4003900
 UNSEQ number: E-00784

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	10,500	10,500	Recommend awarding claim in full.
Loss of profits	8,640	0	Original contracts claim reclassified as loss of profits. See paragraph 58 of the report.
TOTAL	19,140	10,500	
Claim preparation costs	550	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohamed Amin Al Awadi Sons General Trading Company
 UNCC claim number: 4003902
 UNSEQ number: E-00787

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,585	1,422	Original tangible property claim reclassified as loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings and failure to repair/replace.
Loss of stock	73,546	35,564	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	500	500	Recommend awarding claim in full.
Loss of profits	24,642	17,059	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
TOTAL	101,273	54,545	
Claim preparation costs	187	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Chamber of Commerce and Industry
 UNCC claim number: 4003903
 UNSEQ number: E-00788

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of profits	139,581	104,686	Original other loss not categorised claim reclassified as loss of profits and restart costs. Profits claim adjusted for windfall profits.
Restart costs	19,494	12,673	Claim adjusted for evidentiary shortcomings.
TOTAL	159,075	117,359	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Khabbaz Kuwait Co. Abdul Razek Al Misshari Co.
UNCC claim number: 4003905
UNSEQ number: E-00790

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of stock	30,014	19,209	Original tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
TOTAL	30,014	19,209	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Blue Arrow Shipping Agencies Company
 UNCC claim number: 4003906
 UNSEQ number: E-00791

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	14,638	6,620	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, failure to repair/replace and evidentiary shortcomings.
Loss of vehicles	77,070	43,696	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report. Claim for vehicle repairs adjusted for maintenance and evidentiary shortcomings.
Loss of profits	88,143	0	Original contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results.
TOTAL	179,851	50,316	
Claim preparation costs	300	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Solajan Trading and Contracting Co.
 UNCC claim number: 4003907
 UNSEQ number: E-00792

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	11,915	9,532	Original tangible property claim reclassified as loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	47,400	17,064	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	2,168	0	Insufficient evidence to support claim. See paragraph 45 of the report.
Loss of profits	23,985	8,572	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	85,468	35,168	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: The Graduate Society
 UNCC claim number: 4003908
 UNSEQ number: E-00793

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	5,027	3,419	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of tangible property	8,411	8,411	Recommend awarding claim in full.
TOTAL	13,438	11,830	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: The Gulf Company for Paints and Construction Materials Mohamad Abdullah Zaman & Partners W.L.L.
UNCC claim number: 4003909
UNSEQ number: E-00794

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of stock	134,247	42,584	Original tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	39,015	24,100	Claim adjusted to reflect historical results.
TOTAL	173,262	66,684	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Soft Rock Restaurant Company W.L.L.
 UNCC claim number: 4003911
 UNSEQ number: E-00798

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	45,375	45,375	Original tangible property claim reclassified as loss of tangible property and vehicles. Recommend awarding tangible property claim in full.
Loss of vehicles	1,400	1,387	Claim adjusted to reflect M.V.V. Table value.
Loss of profits	3,919	2,939	Claim adjusted for evidentiary shortcomings.
TOTAL	50,694	49,701	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Masar Co. for Trading Building Materials
 UNCC claim number: 4003912
 UNSEQ number: E-00799

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	244,235	49,588	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See also paragraph 39 of the report.
Loss of stock	121,886	82,977	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
TOTAL	366,121	132,565	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Ahleia Insurance Co. S.A.K.
 UNCC claim number: 4009315
 UNSEQ number: E-00803

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	294,871	212,917	Original real property claim reclassified as loss of real property and loss of profits. Real property claim adjusted for evidentiary shortcomings and maintenance.
Loss of tangible property	57,353	40,625	Claim adjusted for depreciation and evidentiary shortcomings.
Loss of profits	1,423,918	780,785	Original payment or relief to others claim also reclassified as loss of profits. Claim adjusted to reflect historical results and for windfall profits.
Restart costs	5,331	5,331	Original restart costs claim reclassified as restart costs and loss of profits. Recommend awarding restart costs claim in full.
TOTAL	1,781,473	1,039,658	
Claim preparation costs	4,600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait National Construction Building Materials Manufacturing & Trading Co. (K.S.C.)
 UNCC claim number: 4003916
 UNSEQ number: E-00804

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	176,892	146,188	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for evidentiary shortcomings.
Loss of vehicles	13,100	9,329	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
Loss of profits	65,718	0	Claim adjusted to reflect historical results.
Restart costs	7,344	0	See paragraph 66 of the report.
TOTAL	263,054	155,517	
Claim preparation costs	2,200	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Fakher Al-Kuwait Readymade
 UNCC claim number: 4003917
 UNSEQ number: E-00805

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	14,474	11,579	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for failure to repair/replace.
Loss of stock	348,328	22,713	Insufficient evidence to substantiate stock claim. See paragraph 41 of the report. Goods in transit claim adjusted for evidentiary shortcomings and obsolescence.
Loss of profits	27,261	6,904	Claim adjusted to reflect historical results.
TOTAL	390,063	41,196	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Rownaq Electrical Equipment and Contracting Co.
UNCC claim number: 4003918
UNSEQ number: E-00806

<u>Category of loss</u>	<u>Amount asserted</u> <u>(KWD)</u>	<u>Amount recommended</u> <u>(KWD)</u>	<u>Comments</u>
Loss of stock	89,652	0	Original tangible property claim reclassified as loss of stock. See paragraphs 42-43 of the report.
TOTAL	89,652	0	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohd. and Najeeb General Trading Co. W.L.L.
 UNCC claim number: 4003919
 UNSEQ number: E-00807

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	74,462	64,745	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	1,500	910	Claim adjusted to reflect M.V.V. Table value.
Loss of profits	12,067	5,433	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	88,029	71,088	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Injaz Contracting Co., S.A.K. (Closed)
 UNCC claim number: 4003920
 UNSEQ number: E-00808

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	19,903	19,903	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	26,334	23,701	Claim adjusted for obsolescence.
Loss of vehicles	1,000	326	Claim adjusted to reflect M.V.V. Table value.
Loss of profits	113,554	9,311	Original contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results and for windfall profits.
Other loss not categorised	1,487	0	Insufficient evidence to substantiate claim.
TOTAL	162,278	53,241	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Fashion Jewellers Co. W.L.L.
 UNCC claim number: 4003921
 UNSEQ number: E-00809

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	119,840	69,184	Original tangible property claim reclassified as loss of stock. Claim adjusted for evidentiary shortcomings.
Loss of profits	11,101	8,326	Claim adjusted for evidentiary shortcomings.
TOTAL	130,941	77,510	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Foodstuff Industries Company Kuwaiti Closed Shareholding Company
 UNCC claim number: 4003922
 UNSEQ number: E-00810

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	408	408	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	23,127	10,934	Stock and goods in transit claims adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	16,906	15,819	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	226,470	226,470	Recommend awarding claim in full.
TOTAL	266,911	253,631	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex III
Claims deferred to a later instalment of “E4” claims pursuant to paragraphs 20-22
Reported by UNSEQ and UNCC claim number and claimant name

<u>UNSEQ claim</u> <u>no.*</u>	<u>UNCC claim</u> <u>no.</u>	<u>Claimant’s Name</u>
E-00660	4003783	Al Jothoor Printing Press Co.
E-00661	4003784	Al-Raya General Trading Co.
E-00664	4003787	Mechanical Engineering & Contracting Co. (Mohammad A. Rahman Al Hunaidi & Partners)
E-00665	4003788	Abdula Sayid Hashim Al-Gharabally Company W.L.L.
E-00678	4003800	Abdulla Al-Mishari & Partner Co.
E-00692	4003812	Mudhyan & Abdul Majied Electrical Contracting & Trading Co.
E-00694	4003814	Al Othman & Al Muhtaseb Trading Company
E-00698	4003818	Ahmed Abdul Rahman Albader & Co.
E-00699	4003819	Al-Gamal Trading and Contracting Co. W.L.L.
E-00710	4003830	Yellow Shoes Company
E-00724	4003843	Al-Nasser Pharmacy Co.
E-00738	4003856	Al Tokheim Engineering Group Company W.L.L.
E-00743	4003861	Othman Al-Othman Sons Ltd. W.L.L.
E-00744	4003862	Sweets and Restaurants Beit Al-Izz Co.; Limited Liability Company
E-00748	4003866	Al Sameh Co. for Textiles and Blankets W.L.L.
E-00750	4003868	Al-Manar Textiles Company (W.L.L.)
E-00765	4003882	World Furniture Co.
E-00779	4003895	Shuwaikh Electrical Co. Abdul Majid Zalzalah & Partner W.L.L.
E-00789	4003904	The Dry Cleaning Center Company W.L.L.
E-00797	4003910	Dar Al-Shifa Company W.L.L.

* The UNSEQ number is the provisional claim number assigned to each claim by PAAC.
