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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS
CONCERNING THE SIXTH INSTALMENT OF "E2" CLAIMS

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Table 1. Governing Council decisions referred to in the present report

<u>Decision No.</u>	<u>Title</u>	<u>Document No.</u>
7	Criteria for additional categories of claims	S/AC.26/1991/7/Rev.1
9	Propositions and conclusions on compensation for business losses: Types of damages and their valuation	S/AC.26/1992/9
10	Provisional rules for claims procedure	S/AC.26/1992/10
13	Further measures to avoid multiple recovery of compensation by claimants	S/AC.26/1992/13
15	Compensation for business losses resulting from Iraq's unlawful invasion and occupation of Kuwait where the trade embargo and related measures were also a cause	S/AC.26/1992/15
16	Awards of interest	S/AC.26/1992/16
46	Decision concerning explanatory statements by claimants in categories "D", "E" and "F"	S/AC.26/Dec.46 (1998)

Table 2. List of Panel reports and recommendations referred to in the present report

<u>Short name</u>	<u>Title</u>	<u>Document No.</u>
E1(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E1" claims	S/AC.26/1999/13
E2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E2" claims	S/AC.26/1998/7
E2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "E2" claims.	S/AC.26/1999/6
E2(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E2" claims	S/AC.26/1999/22
E2(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "E2" claims	S/AC.26/2000/2
E2(5) report	Report and recommendations made by the Panel of Commissioners concerning the fifth instalment of "E2" claims	S/AC.26/2000/17
E3(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims	S/AC.26/1998/13
E3(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E3" claims	S/AC.26/1999/1
F1(1.1) report	Report and recommendations made by the Panel of Commissioners concerning part one of the first instalment of claims by Governments and International Organizations (category "F" claims)	S/AC.26/1997/6
F1(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "F1" claims	S/AC.26/1998/12

Introduction

1. The Governing Council of the United Nations Compensation Commission (the "Commission"), at its thirtieth session in December 1998, appointed the present Panel of Commissioners, composed of Messrs. Bruno Leurent (Chairman), Kaj Hobér and Andrey Khoudorjko (the "Panel" or "'E2A' Panel"), to review category "E2" claims (the "E2 claims"). 1/ This report contains the Panel's recommendations to the Governing Council, pursuant to article 38(e) of the "Provisional Rules for Claims Procedure" (the "Rules"), concerning the sixth instalment of "E2" claims. 2/
2. This instalment consists of 99 claims submitted by corporations primarily operating in the manufacturing and import/export sectors (the "claims"). 3/ The claims were selected by the secretariat of the Commission (the "secretariat") from the "E2" claims on the basis of criteria that include (a) the date of filing with the Commission, (b) the claimant's type of business activity, and (c) the type of loss claimed. The procedure used by the Panel in processing the claims is described in section I below.
3. The claimants are non-Kuwaiti companies which were engaged in manufacturing and trading activities at the time of Iraq's invasion and occupation of Kuwait on 2 August 1990. The claims have been filed by companies from 27 countries, and involve a total claimed amount of USD 334,401,955. 4/
4. The types of claims in this instalment are similar to the claims addressed by this Panel in the E2(4) report. The claimants allege that they sustained losses in connection with contracts and commercial dealings that were entered into prior to 2 August 1990. The alleged losses include those arising out of the non-payment for goods shipped or services provided to parties in Iraq and Kuwait, goods lost or destroyed in transit to destinations in the Middle East, and goods sold at a loss after the failure of the originally intended delivery. In addition, claimants allege that the continued manufacture of goods was interrupted after 2 August 1990 due to Iraq's invasion and occupation of Kuwait. These claimants typically seek compensation for costs incurred before the contract was interrupted plus the profits that they expected to earn on the contract.
5. Claimants also allege that their business operations in the Middle East region sustained losses during the period of Iraq's invasion and occupation of Kuwait and for some time thereafter. Such losses include loss of profits from a decline in business or course of dealing, increased

costs of operations (including salary and termination payments), evacuation costs and tangible property losses. The various types of losses, as described by the claimants, are set out in greater detail in section III below.

6. Three tasks have been entrusted to the Panel by the Governing Council. ^{5/} First, the Panel must determine whether the various types of losses alleged by the claimants are, in principle, compensable, and, if so, the appropriate criteria for the measure of compensation. Second, the Panel must verify whether the losses which are in principle compensable have in fact been incurred by a given claimant. Third, the Panel must value those losses found to be compensable and make recommendations with respect to an award thereon. The implementation of these steps with regard to the present instalment is described in sections II to IV, followed by the Panel's recommendations in section V.

I. PROCEDURAL HISTORY

7. Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the significant legal and factual issues raised by the claims in his twenty-eighth report, dated 23 July 1999. Pursuant to paragraph 3 of article 16, a number of Governments, including the Government of the Republic of Iraq ("Iraq"), submitted their information and views on the Executive Secretary's report. These responses were considered by the Panel in the course of its deliberations.

8. The secretariat made a preliminary assessment of the claims in order to determine whether each claim met the formal requirements established by the Governing Council in article 14 of the Rules. As provided by article 15 of the Rules, deficiencies identified were communicated to the claimants in order to give them the opportunity to remedy those deficiencies.

9. Given the large number of claims under review, the volume of supporting documentation submitted with the claims and the complexity of the verification and valuation issues, the Panel requested expert advice pursuant to article 36 of the Rules. This advice was provided by accounting and loss adjusting consultants (the "expert consultants") retained to assist the Panel.

10. A preliminary review of the claims was undertaken by the secretariat and the expert consultants in order to identify any additional information and documentation that might be required to assist the Panel in properly verifying and valuing the claims. Pursuant to article 34 of the Rules, notifications were dispatched to the claimants ("article 34 notifications"), in which claimants were asked to respond to a series of

mostly standard questions concerning the claims and to provide additional documentation.

11. At its first meeting on 24 November 1999, the Panel classified the claims as "unusually large or complex" within the meaning of article 38(d) of the Rules, in view of the variety and complexity of the issues raised, and the volume of documentation submitted with the claims.

12. In a procedural order dated 24 November 1999, the Panel instructed the secretariat to transmit to the Government of Iraq the documents filed by the claimants for claims based on contracts with Iraqi parties and financed by a letter of credit issued by an Iraqi bank. Iraq was invited to submit its comments on such documentation and to respond to questions posed by the Panel by 29 May 2000. Iraq's comments and responses were submitted in a timely manner.

13. In reviewing each claim, the Panel took into consideration information and documents provided by the claimants in response to the article 34 notifications as well as Iraq's comments and documents filed in response to the questions raised in the Panel's procedural order of 24 November 1999 and comments by governments in response to the Executive Secretary's article 16 report. The Panel also considered claim-specific reports prepared on the basis of the above information by the expert consultants under the Panel's supervision and guidance.

14. In reviewing the claims, the Panel has taken measures to ensure that compensation has not been recommended more than once for the same loss. To that end, the Panel has, among other things, requested the secretariat to ascertain whether other claims have been submitted to the Commission with respect to the same projects, transactions or property as the claims under review.

15. In keeping with Governing Council decision 13, where a loss has been found to be compensable in this instalment and the same loss has been previously compensated in another claim, the amount of compensation awarded in the other claim has been deducted. Where a claim has been found to be compensable in this instalment and another claim with the same loss is pending before a different Panel, the relevant information has been provided to the other Panel. In certain circumstances, where the Panel considered that a transfer would facilitate a consistent determination, the claim in this instalment has been transferred to another Panel before which the related claim is pending.

II. LEGAL FRAMEWORK

A. Applicable law

16. The law to be applied by the Panel is set out in article 31 of the Rules, which provides as follows:

"In considering the claims, Commissioners will apply Security Council resolution 687 (1991) and other relevant Security Council resolutions, the criteria established by the Governing Council for particular categories of claims, and any pertinent decisions of the Governing Council. In addition, where necessary, Commissioners shall apply other relevant rules of international law."

17. In Security Council resolution 687, paragraph 16 provides:

"[The Security Council] [r]eaffirms that Iraq, without prejudice to the debts and obligations of Iraq arising prior to 2 August 1990, which will be addressed through the normal mechanisms, is liable under international law for any direct loss, damage, including environmental damage and the depletion of natural resources, or injury to foreign Governments, nationals and corporations, as a result of Iraq's unlawful invasion and occupation of Kuwait." 6/

18. A fundamental jurisdictional requirement under the above provision for claims before the Commission is that the loss or damage not constitute debts or obligations of Iraq arising prior to 2 August 1990. The interpretation of this requirement as it relates to the claims and types of losses in this instalment is addressed in section III below.

19. Another fundamental requirement for claims before the Commission is that the loss or damage be a direct result of Iraq's invasion and occupation of Kuwait.

20. Paragraph 21 of Governing Council decision 7 provides guidance on the requirement of directness applicable to category "E" claims, and lists five categories of events and circumstances which meet that requirement. Paragraph 21 of decision 7 provides in relevant part that compensation is available "... with respect to any direct loss, damage, or injury to corporations and other entities as a result of Iraq's unlawful invasion and occupation of Kuwait. This will include any loss suffered as a result of:

"(a) Military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991;

"(b) Departure of persons from or their inability to leave Iraq or Kuwait (or a decision not to return) during that period;

"(c) Actions by officials, employees or agents of the Government of Iraq or its controlled entities during that period in connection with the invasion or occupation;

"(d) The breakdown of civil order in Kuwait or Iraq during that period; or

"(e) Hostage-taking or other illegal detention."

21. Paragraph 21 is not exclusive and leaves open the possibility that there may be causes of "direct loss" other than those enumerated. 7/ The application of the directness requirement to the claims in this instalment is addressed in section III below.

22. The claims before the Commission concern Iraq's liability under Security Council resolution 687 (1991) for any direct loss resulting from Iraq's invasion and occupation of Kuwait. Accordingly, the Panel considers that its role is not to adjudicate contractual disputes between the claimant and an Iraqi, Kuwaiti or other contracting party. General principles of contract law that are found in most municipal law systems will, therefore, only be used as a tool for the purposes of determining the compensability of contract losses, including the measure of compensation to be recommended. 8/

B. Evidentiary requirements

23. The category "E" claim form that was used by claimants for the filing of the claims advised each claimant to submit "a separate statement explaining its claim ('Statement of Claim'), supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and the amount of the claimed loss". 9/ The claim form also advised each claimant to include in its Statement of Claim the date, type and basis of the Commission's jurisdiction for each element of loss; the facts supporting the claim; the legal basis for each element of the claim; the amount of compensation sought and an explanation of how this amount was arrived at. 10/

24. When evaluating the claims, the Panel must apply the general and specific requirements for the production of evidence established by the Rules and other decisions of the Governing Council.

25. General guidance on the submission of evidence is provided by article 35 of the Rules. Paragraph 1 of article 35 states that "[e]ach claimant is responsible for submitting documents and other evidence which demonstrate satisfactorily that a particular claim or group of claims is eligible for

compensation pursuant to Security Council resolution 687 (1991)". Pursuant to paragraph 3 of article 35, corporate claims "must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and amount of the claimed loss". Thus, the evidence required to justify a recommendation for compensation must address the existence of the alleged loss, the issue of causation and the amount of the alleged loss. The Governing Council has emphasised the mandatory nature of this requirement, stating that "[s]ince these [category "E"] claims may be for substantial amounts, they must be supported by documentary and other appropriate evidence". ^{11/} The Governing Council has also stated that "... no loss shall be compensated by the Commission solely on the basis of an explanatory statement provided by the claimant." ^{12/}

26. It is for the Panel to decide "the admissibility, relevance, materiality and weight of any documents and other evidence submitted." ^{13/} The Panel's determination of what constitutes "appropriate evidence sufficient to demonstrate the circumstances and amount" of the loss will depend upon the nature of the loss alleged. A discussion of the specific evidentiary requirements for the types of claims in this instalment is found in section III, below.

C. Observations of the Panel regarding the presentation of claims

27. Having reviewed the claims in the present instalment pursuant to the procedural and evidentiary standards outlined above, the Panel finds that, while it is for the claimant to provide appropriate evidence sufficient to demonstrate the existence, circumstances and amount of the claimed loss, many claimants have failed, both in their original submissions and in their responses to the article 34 notifications, to discharge this burden. The Panel emphasises that it is not the duty of the Panel but, rather, that of the claimant, to demonstrate that it incurred an actual loss, to substantiate each element of its claim and to establish a direct causal link between the loss and Iraq's invasion and occupation of Kuwait.

28. A number of claimants have also failed to submit English translations of documents upon which the claim was based. Although requested by the secretariat to remedy this deficiency, as required by article 14 of the Rules, these claimants have not done so.

29. Some claimants asserted that they were unable to produce the necessary evidence because of the time that had elapsed since the events in question or because of the loss or destruction of relevant documents. The Panel does not accept the passage of time or the destruction of the claimant's records as adequate reasons to relieve a claimant from its burden to produce sufficient evidence to substantiate its claim. It is

incumbent upon a claimant to preserve all documents that may be relevant to the determination of a claim that is pending before this Commission. An exception can be made when a claimant has established that it is unable to gather the proof required as a direct result of Iraq's invasion and occupation of Kuwait.

III. REVIEW OF THE CLAIMS PRESENTED

30. In this section, the claims are examined in light of the existing jurisprudence of the Commission. Where required, fresh determinations are made by the Panel. The fact patterns of the majority of claims are similar to those addressed in previous "E2" Panel reports, particularly the E2(4) report. Consequently, where relevant to the present claims, the findings in those reports are summarised. It is only when new issues are raised by the claims under review that the findings of the Panel are more fully explained.

31. For each type of loss present in this instalment, the fact patterns of the claims are described briefly under the heading "claims description", followed by a discussion of the Commission's relevant jurisprudence under the heading "compensability". The principal evidentiary requirements that must be met to establish the compensability of the losses in the claims under consideration as well as the criteria to be used to determine the amount of compensation to be recommended, are addressed under the heading "verification and valuation". The Panel's determinations with respect to each claim are reflected in annex II.

A. Completed contracts

1. Non-payment for goods delivered or services provided to Iraqi parties

(a) Claims description

32. Many claimants in the present instalment seek compensation for contractual amounts owed for goods delivered or services provided to Iraqi parties. In some cases the goods were specially manufactured for the Iraqi buyer. The transactions called for various payment terms, with due dates ranging from 30 days to over three years after the date of shipment.

33. Typically, the claimants seek to recover the original contract price of the goods. In several cases, additional costs associated with performance of the contracts are sought, such as bank charges for letters

of credit, interest payments on loans extended on the basis of the seller's expected receipt of payment, and overdrafts taken out to finance the production of the goods.

(b) Compensability

(i) The jurisdiction of the Commission under the "arising prior to" clause

34. In determining whether it has jurisdiction over these claims, the Panel must apply paragraph 16 of Security Council resolution 687 (1991), which excludes from the jurisdiction of the Commission "the debts and obligations of Iraq arising prior to 2 August 1990" (the "arising prior to" clause). To summarise the Commission's jurisprudence with respect to the interpretation of the "arising prior to" rule, where the performance giving rise to the original debt had been rendered by a claimant more than three months prior to 2 August 1990, a claim based on payment owed for such performance is to be considered as a debt or obligation of Iraq "arising prior to 2 August 1990" and is therefore outside the jurisdiction of the Commission. 14/ This rule applies regardless of whether the contract provides for a deferred payment by the Iraqi purchaser due after 2 August 1990. 15/

35. In the context of claims involving the supply of goods, this Panel concluded in the E2(4) report that for purposes of the "arising prior to" clause the claimant's performance is defined by shipment of the goods and that a claim for non-payment based on a sales contract with an Iraqi party is within the Commission's jurisdiction if shipment of the goods took place on or after 2 May 1990. 16/ However, the Panel has also expressly recognised that a further elaboration of these rules will be necessary in dealing with situations in which delivery was not the sole essential obligation of the claimant. 17/

36. With respect to claims based on the failure of an Iraqi bank to honour a letter of credit that it had issued to finance the purchase of goods, the Panel concludes, as it did in the E2(4) report, that the claimant's presentation on or after 2 May 1990 of the documents, as specified in the letter of credit, to the relevant bank completes the performance by the claimant and delineates the jurisdiction of the Commission for the purposes of the "arising prior to" clause. 18/

37. In order to ensure that Iraq's old debt would not be masked by unusually long or deferred payment terms, the Panel has added the condition that the period between the date of shipment and the date of presentation of documents must not have exceeded 21 days (that being considered the normal period for the presentation of documents after shipment). 19/

Accordingly, claims based on non-payment of letters of credit in connection with shipments that occurred prior to 11 April 1990 are outside the jurisdiction of the Commission under the "arising prior to" rule. 20/

38. In this instalment, some claims are based on promissory notes which had been issued in payment for goods delivered in 1985 and which became due between 1989 and 1994. The Panel notes that other Panels have concluded that where promissory notes were issued in payment for work that was performed prior to 2 May 1990, claims based on the notes constitute debts or obligations of Iraq that arose, within the meaning of Security Council resolution 687 (1991), prior to 2 August 1990, and as such are outside the Commission's jurisdiction. 21/ This conclusion applies in all situations, even where payment under the promissory note was due during the period of Iraq's invasion and occupation of Kuwait. The Panel concurs with these conclusions and applies them to the claims under review.

(ii) The directness requirement

39. For a claim within the Commission's jurisdiction to be compensable, the Panel must find that the loss in question directly resulted from Iraq's invasion and occupation of Kuwait (the "directness requirement"). The Panel recalls its findings in the E2(4) report with respect to the factual circumstances relating to the causes of the losses alleged. 22/ In particular, these include Iraq's adoption of Act 57 (1990) by which Iraqi state organizations, corporations and citizens were effectively prohibited from making payments to foreign suppliers and which confirmed previous declarations made by Iraqi officials announcing that Iraq had suspended payment of its foreign debt. Also affecting commercial activities in Iraq were the closure of borders between Iraq and neighbouring countries; the danger presented by military operations in the area, including Iraq's mine-laying activities in the Persian Gulf, which severely disrupted transportation; the mass exodus of foreign workers from Iraq; Iraq's relocation of foreigners to military, oil and other strategic sites as "human shields"; and the extensive damage to Iraq's infrastructure as a result of military operations to remove Iraq's presence from Kuwait. The Panel concludes, as it did in the E2(4) report, that the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations by Iraq and by the Allied Coalition Forces to liberate Kuwait, and the ensuing breakdown of civil order in Iraq, directly caused the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods delivered or services provided before the invasion within the meaning of paragraph 21 of Governing Council decision 7.

40. In addition, the Panel notes the findings in the E2(4) report to the effect that the trade embargo was not intended to prevent Iraq from paying its debts to foreign suppliers for goods delivered prior to Iraq's invasion and occupation of Kuwait, but was intended to prevent Iraq from receiving new supplies, and that the trade embargo was a reasonable and foreseeable response to that invasion and occupation. The Panel recalls Governing Council decision 9 which provides that compensation may be awarded where Iraq's invasion and occupation of Kuwait constituted a cause of direct loss which is separate and distinct from the trade embargo, notwithstanding the fact that the invasion and occupation and the trade embargo are found to be parallel causes of the loss. 23/

41. On the other hand, consistent with the provisions of Governing Council decision 9, where the evidence shows that an assets freezing order adopted by an individual State was the sole cause of Iraq's non-payment, the claim is not compensable. In the claims under review, such a situation arose where the Iraqi issuing bank had previously authorised the payment of a letter of credit, but the advising bank was unable to implement the transfer of funds due solely to the freezing order. 24/

42. With respect to the claims involving non-payment of amounts that fell due after the liberation of Kuwait, the Panel finds, as it did in the E2(4) report, that the economic consequences of the military operations and the resulting damage to Iraq's infrastructure, as well as the ensuing breakdown of civil order in Iraq, did not necessarily end immediately after the cessation of hostilities on 2 March 1991. 25/ Accordingly, with reference to the claims under review, the Panel concludes that the non-payment of debts by Iraqi parties between 2 March 1991 and 2 August 1991 may be compensable, as such non-payment may still constitute a direct consequence of Iraq's invasion and occupation of Kuwait. However, the non-payment of contractual obligations by Iraqi parties after 2 August 1991 can no longer be deemed to be directly caused by Iraq's invasion and occupation of Kuwait.

43. With regard to compensation sought in respect of costs incurred on loans taken out to finance the production or sale of goods, absent a specific showing that such losses would reasonably have been expected to occur as a result of the non-payment for the goods, the Panel finds that, under the circumstances present in the claims under review, such losses arose from the impact of the non-payment upon the conduct of the claimant's business or its dealings with third parties and that they are too remote to be the direct result of Iraq's invasion and occupation of Kuwait. 26/

(c) Verification and valuation

44. With regard to claims for non-payment for goods delivered or services provided to Iraqi parties, the nature of proof required to establish that a claim is within the Commission's jurisdiction under the "arising prior to clause," varies depending upon whether the claim is considered on the basis of the sales contract or on the basis of the letter of credit.

45. In the case of a sales contract, satisfactory proof of the claimant's performance for purposes of determining the Commission's jurisdiction includes documentation that proves shipment and the date thereof, such as a bill of lading, airway bill or truck consignment note. With respect to a claim based on a letter of credit, proof of performance consists of evidence of the claimant's timely presentation of the documents required under the letter of credit to the bank with which it directly dealt. 27/

46. The essential facts that must be proven to establish the compensability of a claim for goods shipped to Iraqi parties, found to be within the Commission's jurisdiction, are outlined below.

47. The existence of a contractual relationship, including the payment terms, the price of the goods and the due date for payment must be proven. Where performance consisted of the delivery of goods, as proof of shipment the claimant is required to submit transportation documents, such as a bill of lading or an airway bill, or other reliable contemporaneous documents, such as an acknowledgement of receipt by the buyer.

48. Where a claim is based upon the failure of an Iraqi bank to honour a letter of credit, the claimant is required to produce, in addition to the letter of credit, proof that all documents stipulated by the letter of credit were presented to the relevant bank and that the terms and conditions of the letter of credit were otherwise complied with.

49. Where a claimant has satisfied the evidentiary criteria outlined above, the normal measure of compensation is the contract price for which payment is outstanding plus any reasonable incidental costs directly resulting from the non-payment, such as banking charges for the cancellation of letters of credit that were not honoured.

2. Non-payment for goods delivered to Kuwaiti parties

(a) Claims description

50. There are approximately 10 claims in this instalment based on the alleged non-payment for goods delivered by manufacturing and trading

companies to Kuwaiti purchasers. The payment terms of such sales usually involved cash against the presentation of documents or provided for payment between one and three months of delivery.

(b) Compensability

51. The primary issue raised by these claims is whether the failure of the Kuwaiti parties to pay the amounts due was a direct result of Iraq's invasion and occupation of Kuwait. Following the "E2" Panel's findings in its first report, this Panel has held that claimants must provide specific proof of the direct link between Iraq's invasion and occupation of Kuwait and the Kuwaiti buyer's non-payment for goods delivered. 28/

52. Adequate proof that a Kuwaiti party's inability to perform its contractual obligations resulted from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example, because in the case of a business, it was rendered bankrupt or insolvent, or ceased to exist as a direct result of Iraq's invasion and occupation of Kuwait; or, in the case of an individual, he or she was killed or was physically impaired as a direct result of Iraq's invasion and occupation of Kuwait. 29/

53. The Panel confirms the above conclusions with regard to the directness requirement of Security Council resolution 687 (1991) for claims based on the non-payment for goods delivered to Kuwaiti parties, and applies the same to the claims in the present instalment.

(c) Verification and valuation

54. The existence of a contractual relationship must first be ascertained, and proof of that contract must include the payment terms, the price of the goods and the due date for payment. In addition, to prove the performance of the contract, the claimant must submit transportation documents, such as a bill of lading or an airway bill, or documents evidencing receipt by the buyer.

55. As described in paragraph 52 above, the Panel also requires specific evidence to demonstrate that the loss resulted directly from Iraq's invasion and occupation of Kuwait. For example, a mere assertion by the claimant-seller that it made unsuccessful efforts to trace the buyer is not sufficient evidence that the buyer did not pay for the goods as a direct result of the invasion and occupation of Kuwait.

56. Where a claimant has satisfied the evidentiary criteria outlined above, the normal measure of compensation is the contract price of the goods for which payment is outstanding plus any reasonable incidental costs directly resulting from the non-payment, such as banking charges for the

cancellation of letters of credit that were not honoured. However, as concluded in paragraph 43 above, costs collateral to the contract, such as interest payments on loans or other finance costs for the production of goods or for the claimant's commercial operations in general, have not been included in the recommended compensation.

B. Interrupted contracts

1. Goods lost or destroyed in transit

(a) Claims description

57. Several claims in the present instalment are based on goods lost or destroyed in transit to Kuwait.

58. Many claimants state that the goods were either at the airport, on the docks, in warehouses or customs area of one of Kuwait's three maritime ports, or were being held at the storage facilities of agents or transportation companies at the time of the invasion. Other claimants state that they do not know what became of the goods due to their inability to locate the buyer or because of the general state of civil disorder in Kuwait. The claimants generally seek compensation for the unpaid contract price of the goods.

(b) Compensability

59. The Panel, recognising that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation of Kuwait, finds, as it did in the E2(4) report, with respect to the compensability of claims for goods lost in transit to Kuwait, that paragraph 21 of Governing Council decision 7 provides an adequate basis for a finding of direct loss in respect of such claims. 30/

60. The Panel also notes the practical difficulties faced by claimants in obtaining specific proof of the circumstances in which the goods were lost due to the breakdown of civil order and the widespread destruction of property at Kuwaiti air and sea ports. 31/ Consequently, the Panel reiterates the following rule with reference to the claims under review: in the absence of evidence to the contrary, where non-perishable goods arrived at a Kuwaiti sea port on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not thereafter be located by the claimant, an inference can be made that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait including the ensuing breakdown of civil order. 32/ Where, on the other hand, the goods arrived

in Kuwait prior to the above stated dates, specific evidence is required to show that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait.

61. In certain claims, at the time the goods were lost, the title to the goods or the risk of loss may have already passed to the other party under the terms of the contract. 33/ The Panel finds that, irrespective of whether the risk of loss or title to the goods had passed to the buyer under the contract, provided that multiple recovery for the same loss is avoided, a claim for compensation may be maintained by a seller who has not been paid for the goods, since delivery of the goods to the buyer was prevented due to Iraq's invasion and occupation of Kuwait and the claimant has incurred an actual loss. 34/ As the Panel has previously noted, this rule applies regardless of which party bore the risk of loss under a force majeure provision in the contract. 35/

(c) Verification and valuation

62. A claim for goods lost in transit to a Kuwaiti buyer must be substantiated by evidence of shipment to Kuwait from which an arrival date may be estimated, for example, a bill of lading, an air waybill or a truck consignment note. 36/ The claimant must also produce evidence of the value of the goods, such as an invoice, a contract or a purchase order.

63. Where a claimant has satisfied the evidentiary criteria described above, compensation is based on an assessed value of the lost goods, plus any reasonable costs directly resulting from the loss such as costs involved in trying to locate the goods. However, as concluded in paragraph 43 above, costs collateral to the contract, such as interest payments on loans or other finance costs for the production of goods or for the claimant's commercial operations in general, have not been included in the recommended compensation.

2. Goods diverted en route to buyer

(a) Claims description

64. Approximately 10 claimants seek compensation for losses suffered as a result of shipments originally dispatched to a buyer in Iraq or Kuwait, which were diverted en route as a result of Iraq's invasion and occupation of Kuwait. The claimants allege that the goods were sold at a price below the original contract price or that they were scrapped. Compensation is sought for the contract price of the goods or, where subsequently resold, for the difference between the original contract price and the resale price. The claimants also seek compensation for additional costs incurred

in the transportation and storage of the goods, in their repackaging or redesign, and other expenses incurred in connection with the resale to third parties.

(b) Compensability

65. With respect to claims for losses arising from the diversion of shipments destined for Kuwait, the Panel recalls its prior findings with respect to the factual circumstances surrounding the causes of the losses alleged. The effects on the economy and population of Kuwait caused by Iraq's invasion and occupation are well documented in United Nations reports, as well as in other panel reports of this Commission. 37/ Within hours of entering Kuwait, Iraqi forces seized control of the country, closing all ports and the airport, imposing a curfew, and cutting off the country's international communications links. Access to Kuwait by the sea was prevented by the laying of mines in its offshore waters. The widespread destruction of property by Iraqi forces and the breakdown of civil order in Kuwait would also have deterred the dispatch of goods to Kuwait by a seller. Consequently, the Panel concludes that the supply of goods to Kuwait between 2 August 1990 and 2 March 1991 was prevented as a direct result of Iraq's invasion and occupation of Kuwait. 38/

66. With respect to deliveries destined for Iraq, the Panel finds that the losses resulting from the diversions thereof resulted directly from Iraq's invasion and occupation of Kuwait. The Panel reached this conclusion in view of the prevailing conditions in Iraq described in paragraph 39 above, including the military operations in the Persian Gulf region, the repudiation of foreign obligations by Iraqi officials and the disruption of transportation services to, from and within the Middle East caused by military operations (or the threat thereof) in the area, including Iraq's mine-laying activity in the Persian Gulf during the period of the invasion and occupation. 39/

67. In the context of losses arising from diverted deliveries, the claimant's duty to mitigate its losses, as required by Governing Council decision 9, would generally require that the claimant sell the undelivered goods to a third party in a reasonable time and in a reasonable manner. In addition, in discharging its duty to mitigate, the claimant must take reasonable steps to preserve the goods, in conditions appropriate to their nature, pending resale to a third party or resumption of performance of the original sales contract. 40/

(c) Verification and valuation

68. A claim involving diverted goods must be substantiated by evidence that the shipment was diverted from its original destination as a direct result of Iraq's invasion and occupation of Kuwait. Such evidence would normally include a bill of lading, an additional invoice from the shipping company for diversion of the shipment or an invoice for storage costs following the diversion. Proof is also required of reasonable steps taken by the claimant in mitigation to reduce its loss, including the eventual disposition of the goods, the resale price or the salvage value thereof, or its efforts to resell the goods. Such evidence would include, for example, a sales invoice, proof of resale efforts, or evidence of write-off.

69. Where the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute transaction, plus reasonable incidental costs, such as expenses incurred in returning the goods, stopping delivery or reselling the goods. Expenses saved and any gains on the resale transaction will be offset against the losses incurred. 41/ Where the claimant has not taken reasonable steps to dispose of the goods, compensation is reduced by the estimated fair market value of the goods. 42/ Where the claimant has established that the goods could not be resold, the measure of compensation is the initial contract price of the goods, less their salvage value and expenses saved, plus reasonable incidental costs.

3. Contracts interrupted before shipment

(a) Claims description

70. Approximately 40 claims in the instalment involve contracts for the supply of goods and, in some cases, the provision of related services, that were interrupted by Iraq's invasion and occupation of Kuwait. Most of the contracts were with Kuwaiti and Iraqi buyers, while others involved parties in Saudi Arabia, United Arab Emirates and Bahrain. These contracts typically called for goods to be manufactured to the specifications of the buyer or for services to be performed at a project site.

71. Several of these claimants are suppliers or sub-contractors who had agreements with contractors ("main contractors") located in Austria, Belgium, Italy and the United States to manufacture equipment to the specifications of an Iraqi or Kuwaiti end-user or to deliver equipment or provide services to an end-user in Iraq or Kuwait.

72. The claimants state that completion of the contracts in question was made impossible by Iraq's invasion and occupation of Kuwait. Some claimants state that work had not yet begun under the contracts as of 2 August 1990. Other claimants state that the requisite manufacturing was complete by 2 August 1990 and the only remaining performance was shipment of the goods. Finally, others state that the necessary materials for manufacture were still being assembled and the goods were only partially manufactured at the time of Iraq's invasion of Kuwait. In these cases, delivery was typically scheduled for late 1990 through the middle of 1991. While some of these claimants were successful in reselling the manufactured goods to other customers, others allege that the unique nature of the goods made it impossible to find other buyers.

73. Where manufacturing had not started, the claimants usually seek compensation for the lost profits they expected to earn under the contract. Where manufacture had been completed and the goods could not be resold, the claimants generally seek to recover the contract price less the salvage value of the goods. Where the goods had been resold, compensation is usually sought for the difference between the contract price and the resale proceeds.

74. Where claimants suspended manufacture, they normally claim for costs incurred in performing the contract before 2 August 1990 plus expected profits under the contract. The alleged costs incurred typically include costs for the purchase of materials, expenditures for salaries and wages, and storage costs. Also, several claimants seek compensation for the additional interest and bank charges they were required to pay on financing arrangements which could not be honoured owing to the non-payment under the contract.

75. In a second category of claims usually relating to manufacturing or construction projects in Iraq or Kuwait, delivery of the goods had been made before 2 August 1990, but Iraq's invasion and occupation of Kuwait prevented the claimant from completing performance required by the contract, such as the provision of in-country assembly or installation, technical assistance, training or other services. Usually, the parties had agreed to payment terms based upon the progress of the work involved. Typically, the claimants seek to recover costs incurred prior to the suspension of performance and the profit that would have been earned from the contract.

(b) Compensability

76. In this section, the Panel gives consideration to the application of the "arising prior to" rule and the requirement of directness in the context of interrupted contracts.

(i) The jurisdiction of the Commission under the "arising prior to" clause

77. With reference to interrupted contracts with Iraqi parties in progress as of 2 August 1990, the "arising prior to" rule is applied to those portions of the performance that are separately identifiable in so far as the parties had agreed that a specified payment would be made for a particular portion of the overall work called for under the contract. 43/ Consequently, only claims relating to those portions of the overall work that were completed on or after 2 May 1990 are compensable. 44/

78. Where the underlying contract provided as a condition precedent to payment, approval or certification by the owner, the "arising prior to" rule is applied in the following manner: (1) where the approval should have occurred more than three months prior to 2 August 1990, but did not, claims for such amounts are not within the jurisdiction of the Commission; and (2) where approval should have occurred within three months prior to 2 August 1990, but did not, claims for such amounts are within the jurisdiction of the Commission. 45/

(ii) Directness

79. With respect to the directness requirement, paragraphs 9 and 10 of Governing Council decision 9 provide that Iraq is liable for losses arising from contracts that were interrupted as a direct result of the invasion and occupation of Kuwait. This liability extends to contracts with Iraqi parties as well as to those to which Iraq was not a party.

80. With respect to claims based on contracts with Kuwaiti parties, the Panel finds that the interruption of such contracts resulted from military operations and the breakdown of civil order in Kuwait during Iraq's invasion and occupation, as described in paragraph 65 above. These factors provide the causal link, as required by paragraph 21 of Governing Council decision 7, between the losses and Iraq's invasion and occupation of Kuwait. Where production was suspended or goods were undelivered and not sold to a third party, a relevant consideration under Governing Council decision 9 is whether the parties could have resumed the transaction after the cessation of hostilities and whether they have in fact resumed the transaction. 46/

81. With reference to the claims under review based on contracts with Iraqi parties, the Panel finds that, for the reasons set out in paragraphs 39 and 40 above, the performance of contracts for the manufacture and supply of goods to Iraq between 2 August 1990 and 2 March 1991, as well as during the subsequent period to 2 August 1991, was rendered impossible as a direct result of Iraq's invasion and occupation of Kuwait. 47/

82. Where the claimant has sold the goods originally destined for Iraq or Kuwait to an alternative buyer for the original contract price but seeks to recover the additional profit that it would have earned if it had also completed the original transaction interrupted by the invasion and occupation, the Panel finds that any loss that the claimant might have sustained as a result of not having completed the two sales is too remote and speculative to constitute a loss directly resulting from Iraq's invasion and occupation of Kuwait. 48/

83. With respect to claims based on the interruption of contracts with parties outside of Iraq or Kuwait, the Panel finds that the claimant must make a specific showing that its inability to perform the contract or the buyer's cancellation of the contract was directly caused by Iraq's invasion and occupation of Kuwait. Such specific showing would include, for example, the inability to deliver the goods to their intended destination due to the mines laid by Iraq in the Persian Gulf. On the other hand, the cancellation of an order by a buyer in a location that was not subject to military operations or threat thereof, due, for example, to the general instability in the region, is not sufficient to establish such a showing.

84. As regards the claims by suppliers or sub-contractors described in paragraph 71 above, the Panel takes note of the findings in the E2(1) report to the effect that, under Governing Council decision 9, paragraph 10, Iraq's liability extends to losses suffered in connection with contracts to which Iraq was not a party, and that this includes not only contracts between a Kuwaiti and a non-Kuwaiti party, but also sub-contractor arrangements to which no Iraqi entity was a party. 49/

85. The Panel agrees with these findings and determines that, in the claims before it, where a supplier's or sub-contractor's loss was the direct result of Iraq's invasion and occupation of Kuwait, as discussed in paragraphs 79-83 above, such loss is compensable provided that the circumstances of the claim do not indicate that the main contractor has received payment from the Iraqi or Kuwaiti end-user for the same loss. In particular, where payment arrangements under the main contract may have called for advance payments or progress payments, the Panel has exercised due diligence and has undertaken such inquiries as were practicable under

Annex IIRecommended awards for twelfth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: Al-Watyah Jewellers Co.

UNCC claim number: 4004077

UNSEQ number: E-00970

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	126,870	106,297	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up. See paragraphs 35 and 37-39 of the report.
Loss of profits	56,603	50,697	Claim adjusted to reflect historical results. See paragraphs 47-50 of the report.
TOTAL	183,473	156,994	

The costs incurred or saved may include "variable costs" plus reasonable overhead costs. 52/

89. Where the goods have been sold to an alternative buyer, the normal measure of compensation is the difference between the original contract price and the resale price, plus reasonable incidental costs and expenses incurred in mitigating the loss such as additional transportation and storage costs, repackaging and other expenses of resale. Expenses saved by the non-delivery and gains on the resale transactions are set off against the losses incurred.

90. It is incumbent upon the claimant to demonstrate the steps taken in mitigation to avoid or reduce its loss. If the claimant has failed to reasonably mitigate its loss, the amount of recommended compensation will reflect such failure. The claimant will only receive compensation in an amount equal to the difference between the original contract price and the fair market value of the goods at the time when mitigation should have taken place. 53/ Where the claimant has established that, despite reasonable efforts, the goods could not be sold to an alternative buyer, for example, where they were shown to be specially manufactured to the specific demands of the customer, the claimant may recover the contract price, less salvage value and expenses saved, plus reasonable incidental costs and expenses incurred in mitigating the loss.

C. Decline in business/course of dealing

1. Claims description

91. Several claimants seek compensation for loss of revenue from a decline in business or interrupted course of dealing during the period of Iraq's invasion and occupation of Kuwait and, in some cases, for a period of time thereafter. Most of these claims relate to operations in Kuwait which ceased completely, but losses are also alleged in connection with business operations in Israel, Saudi Arabia and the Netherlands. These claims are not based on specifically identifiable contracts but on the expected performance of the claimant's business operations in the area.

92. Most of the claimants were based outside of the Middle East. However, a number of claimants maintained branch offices there, while several conducted their business in the region through local agents or distributors.

Annex II

Recommended awards for twelfth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Asea Brown Boveri Electrical Co.

UNCC claim number: 4004080

UNSEQ number: E-00973

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount</u> <u>recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	119,021	46,272	Original tangible and income-producing property claims reclassified as loss of tangible property and loss of vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 35-36 of the report.
Loss of vehicles	26,764	9,545	Claim adjusted for evidentiary shortcomings and to reflect M.V.V. Table values. See paragraphs 35 and 41 of the report.
Loss of profits	197,117	149,647	Claim adjusted to reflect historical results. See paragraphs 47-50 of the report.
TOTAL	342,902	205,464	

the "E2" Panel that are relevant to the claims in this instalment are summarised in the table below.

<u>Area</u>	<u>Period</u>
Iraq	2 August 1990 - 2 March 1991
Kuwait	2 August 1990 - 2 March 1991
Saudi Arabia (within the range of Iraq's scud missiles)	2 August 1990 - 2 March 1991
Persian Gulf north of the 27th parallel	2 August 1990 - 2 March 1991
Israel	15 January - 2 March 1991
Bahrain	22 February - 2 March 1991

98. This Panel has reviewed the findings and conclusions of the "E2" Panel and adopts them for purposes of the claims under review.

(b) Decline in business and definition of presence

99. In accordance with the findings in paragraphs 97 and 98 above, the Panel concludes that, if a claimant establishes that it was based in a compensable area during the relevant compensable period, a direct causal link is, in principle, established between the alleged decline in business and Iraq's invasion and occupation of Kuwait. Under such circumstances, the claimant is entitled to compensation "for the profits which, in the ordinary course of events, [the claimant] would have been expected to earn and which were lost as a result of a decline in business directly caused by Iraq's invasion and occupation of Kuwait." 57/

100. It has also been established in previous panel reports that, where a claimant was not based within the compensable area but maintained a presence within that area by way of a branch, agency or other establishment, losses from its decline in business are compensable under the same criteria as those suffered by claimants based within the compensable area. On the other hand, where the claimant did not have or maintain a presence within the compensable area, such claims are to be

evaluated under standards established in paragraph 11 of Governing Council decision 9 as is further discussed in paragraph 102 below. 58/

101. The present instalment includes claims by companies which conducted business in the Middle East region through general distributors and commercial agents. The Panel is required to determine whether such trading links amount to a presence in a compensable area within the meaning of this rule. Given the independent position of the commercial agents or general distributors vis-à-vis the claimants in the claims under review, the Panel finds that the relationships between the claimants and these agents or distributors do not amount to a "presence" for purposes of a decline in business analysis. However, these relationships may be proof of an established course of dealing, the interruption of which could give rise to a compensable claim, as discussed below.

(c) Course of dealing

102. Where a claimant is based outside the compensable area and did not have a presence within that area, it may nevertheless maintain a claim based on transactions that occurred within the compensable area that had been a part of a regular course of dealing, under the provisions of paragraph 11 of Governing Council decision 9. 59/

103. This Panel concluded in the E2(4) report that a claim for lost profits based on transactions which had been a part of a business practice or course of dealing is compensable only under certain conditions: 60/

"First, the claimant must show that there was a regular course of dealing in the past. Second, the claimant must demonstrate that 'a consistent level of income and profitability had been realised from such dealings.' Third, the claimant must demonstrate that that course of dealing evinces 'a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms'". 61/

104. Several claims under review are based on profits expected from business arrangements that were yet to commence at the time of the invasion. The Panel finds that, in these claims, the claimants have failed to make the necessary special showing, described in the preceding paragraph, regarding a regular course of dealing and expectation of future business; therefore these claims are not compensable.

(d) Secondary compensation period and extraordinary profits

105. The Panel must determine whether to award compensation for decline in business or course of dealing losses that continued to be suffered after 2

March 1991 (a "secondary compensation period"). Noting that the full resumption of business activities would not necessarily have taken place immediately upon cessation of military operations and that there may have been a period of time during which those events could have had a continuing effect on the business of the claimant, the Panel reaffirms that decline in business and course of dealing losses may be compensable for a secondary period extending beyond 2 March 1991, "until the point where the claimant's business could reasonably have been expected to return to normal levels".

62/ With regard to the claims under review, the Panel determined the appropriate secondary compensation period on the basis of the circumstances applicable to each claim.

106. In each case, the Panel must also ascertain whether claimants had experienced extraordinary profits after the cessation of hostilities that were directly attributable to the invasion. With regard to the claims under review, where such profits were found to have occurred, they were set off against any compensation recommended.

3. Verification and valuation

107. With respect to decline in business claims, it must first be ascertained from documents such as registration certificates, business licenses or lease agreements that the claimant was either based in or maintained a presence in a compensable location. Where neither of these criteria has been met, the Panel examines whether the claimant has produced sufficient evidence, such as contracts, purchase orders, delivery records, or distributorship agreements, to demonstrate a previous course of dealing, as described in paragraph 102-103 above, which was interrupted by Iraq's invasion and occupation of Kuwait.

108. The amount of compensation is calculated by projecting lost revenue of the operations in question from monthly historical data or, where such data is not available, from annual data. 63/ Lost revenues are reduced by variable costs and wage costs, which were not incurred as a result of the decline in business, to arrive at the amount of lost profits for the pertinent period. Relevant documents will include, for example, financial statements and management accounts. The amount of compensation will be reduced if the Panel considers that the claimant has not taken reasonable steps to mitigate its losses. A further description of the relevant valuation method is set out in the E2(2) report. 64/

D. Increased costs

1. Expenses related to employees

(a) Salaries and termination payments, staff incentives, and reimbursement for personal property losses

(i) Claims description

109. Several claimants seek compensation for salaries and wages paid to non-productive employees, including those employees who were held hostage in Iraq and Kuwait, those who were evacuated from the Middle East region, and those employees remaining in the region, particularly in Saudi Arabia, who were unable to work productively as a result of the security situation at the time of Iraq's invasion and occupation of Kuwait. Also claimed in some cases are benefits that were paid to staff including, in one case, support provided to the families of detained staff.

110. A claimant located in Saudi Arabia seeks compensation for redundancy payments that were made to staff evacuated from Saudi Arabia to their home countries in Europe during the period of Iraq's invasion and occupation of Kuwait. Another claimant based in the United Kingdom seeks compensation for the termination costs incurred when it made redundant approximately four hundred employees at its plant in the United Kingdom allegedly due to the suspension of an ongoing contract with an Iraqi party.

111. Some claimants seek compensation for additional benefits, such as war bonus payments and personal comprehensive war risk insurance cover, provided to employees to encourage them to continue working in Saudi Arabia during the period of Iraq's invasion and occupation of Kuwait. One of the claimants alleges that these expenses were necessary to enable it to meet existing contractual obligations.

112. Compensation is also sought for payments made to expatriate staff for personal property abandoned in the process of their evacuation from Kuwait during the period of Iraq's invasion and occupation of Kuwait.

(ii) Compensability

113. Salary and termination payments to non-productive employees located in Iraq and Kuwait during the period of Iraq's invasion and occupation of Kuwait are compensable in principle, due to conditions existing in those locations at the time which made it unfeasible for staff to be employed in productive tasks. 65/ Claims with respect to salary payments to employees in other areas, which were the subject of military operations or threat of military action as described in paragraph 97 above, are compensable to the extent that the lack of productivity was not due to circumstances other

than Iraq's invasion and occupation of Kuwait. 66/ Where employees located outside of the compensable areas were dismissed due to the claimant's inability to continue a contract with a party in a compensable location, a claim for termination payments is compensable only if the employees were specifically assigned to the contract and the contract was terminated as a direct result of Iraq's invasion and occupation of Kuwait. Compensation is further subject to the claimant's duty to mitigate its loss by, for example, reassigning the staff to other productive tasks.

114. Salaries and wages paid after repatriation are not compensable where the claimant failed to explain why its employees could not be assigned to other productive tasks after repatriation. 67/ With respect to termination or severance payments only "the contractually or legally required payments for early termination are compensable". 68/

115. Costs of bonus payments and incentives provided to staff, where related to work in a compensable location, are compensable to the extent that they have been determined to be necessary to enable the claimant to continue its operations and were reasonable in amount. 69/

116. Claims for payments made to staff for personal property lost in Iraq or Kuwait are compensable in principle, where such payments were made pursuant to legal obligations or otherwise appear justified and reasonable under the circumstances, and to the extent that the employee has not already been compensated by the Commission for such losses. 70/

(iii) Verification and valuation

117. For all payments to staff, the claimant must establish that the persons to whom the payments were made were its employees at the relevant time and that the cost was in excess of the claimant's usual expenditure for those staff or was a cost related to non-productive employees whose lack of productivity was a direct result of Iraq's invasion and occupation of Kuwait. Proof of employment of the staff in a compensable area, or in relation to the performance of a contract with a party in a compensable area, is also required, as is evidence of payment of the alleged sums. Relevant documents in this regard will include contracts of employment, payroll records and other contemporaneous internal documents of the claimant.

118. With respect to termination payments and unproductive salary payments the Panel also requires evidence establishing that the employees in question could not otherwise be re-deployed to other assignments that would have avoided the increased cost. Where the claim relates to payments to

staff for lost personal property, the presence of the personal property in a compensable area must also be ascertained.

119. The normal measure of compensation for payments to staff is the amount of the claimant's expenditure, provided it is appropriate and reasonable.

(b) Evacuation costs

(i) Claims description

120. Several claimants seek compensation for the cost of evacuating staff and their families from Kuwait, Saudi Arabia and the United Arab Emirates during the period of Iraq's invasion and occupation of Kuwait. The expenses for which claimants seek compensation include cost of travel, temporary accommodation in safe locations pending onward journey to the evacuees' home countries and associated expenditures for food.

(ii) Compensability

121. Paragraph 21 of Governing Council decision 7 provides that losses suffered as a result of the "departure of persons from or their inability to leave Iraq or Kuwait" are to be considered the direct result of Iraq's invasion and occupation of Kuwait. Also, paragraph 22 of decision 7 provides that compensation is "available to reimburse payments made or relief provided by corporations or other entities to others - for example, to employees ... for losses covered by any of the criteria adopted by the Council." Consequently, costs incurred in connection with evacuation from areas that were the subject of military operations or threat of military action by either side are, in principle, compensable. ^{71/} However, only extraordinary or incremental and temporary expenses are compensable. ^{72/} In the circumstances of the claims under review, costs incurred for transport, accommodation, food and urgent medical treatment are compensable, provided they would not have been incurred by the claimant in any event, such as at the end of the employee's contract. ^{73/}

(iii) Verification and valuation

122. Sufficient evidence, such as airline or other carrier ticket stubs and invoices from travel agents, is required to demonstrate that the evacuation was conducted as alleged by the claimant and that the claimant incurred the amount of the expense alleged. The Panel must be satisfied that the costs were incremental and were not such as would have been incurred by the claimant in any event in the course of its operations.

123. The measure of compensation is the ascertainable amount of the expense incurred less a reduction corresponding to the costs that would normally have been incurred by the claimant.

2. Other increased costs

(a) Claims description

124. Various claims have been filed for other increased costs incurred by claimants in the conduct of their business operations that are alleged to have resulted from Iraq's invasion and occupation of Kuwait. Such costs include the cost of establishing a temporary office away from an area subject to the threat of military operations, costs of freight, storage, and war risk insurance paid for goods and raw materials shipped to, from and within locations in the Middle East.

(b) Compensability

125. The Panel finds that only those increased costs incurred as a direct result of Iraq's invasion and occupation of Kuwait, for example, with respect to operations in locations that were the subject of military operations or threat of military action, are compensable. ^{74/} Moreover, these losses are compensable only to the extent that they were incremental and would not have been incurred in any event, or were not passed on to customers or otherwise recovered from other sources.

(c) Verification and valuation

126. With respect to increased costs, it must be established that the claimant incurred the costs in question and that they were incremental to the claimant's usual costs. Relevant documents will include invoices, management accounts and other internal contemporaneous records of the claimant.

127. For those increased costs found to be compensable, the measure of compensation is the ascertainable cost incurred less an appropriate allowance to reflect expenses that would have been incurred in any event.

E. Tangible property losses

1. Claims description

128. Several claimants in the instalment seek compensation for tangible property that was stolen, lost or destroyed in Iraq and Kuwait during the

period of the invasion and occupation. The property in question includes branch office furniture and equipment, inventory, vehicles and machinery, some of which were on demonstration or exhibition in trade fairs, as well as cash.

2. Compensability

129. It follows from paragraphs 12 and 13 of Governing Council decision 9 that claims for damaged or lost tangible assets in Iraq or Kuwait, including cash losses, are compensable in principle where the claimant can show that the assets were in the location at the relevant time and were lost or destroyed during Iraq's invasion and occupation of Kuwait. In particular, the Panel finds that in the claims under review, where property was lost because it was left unguarded by personnel departing Iraq or Kuwait, such loss is direct.

3. Verification and valuation

130. The claimant's ownership or interest in the property and the presence of the property in the compensable location at the time of Iraq's invasion and occupation of Kuwait must be verified. The claimant must also provide sufficient evidence to establish that the loss of the property was a direct result of the invasion and occupation, including, for example, evidence that the property was left unguarded due to the departure of personnel. Relevant documents will include asset registers, inventory lists and import certificates. A high level of scrutiny is applied to claims for the loss of cash because of the risk of overstatement. 75/

131. For claims based on replacement costs, the replacement value must first be ascertained and an assessment made as to whether the claimant's calculation of the loss reflects appropriate depreciation, normal maintenance or betterment. Appropriate adjustments are then made as necessary. 76/

132. For claims based on net book value, the Panel must first establish the cost and date of acquisition of the asset from the provided documents. The depreciation applied by the claimant is then reviewed for reasonableness and the claim adjusted if necessary. 77/

F. Legal fees other than claims preparation costs

1. Claims description

133. Compensation is sought by some claimants for the cost they incurred in the preparation of claims submitted to a national export credit guarantee agency. The claimants received compensation from the agency on the condition that they pursue claims with the Commission for compensation that would later be reimbursed to the agency by the claimants.

2. Compensability

134. The Panel finds that costs incurred in the preparation of claims to be submitted to an export credit guarantee agency or other insurance company do not constitute a loss resulting directly from Iraq's invasion and occupation of Kuwait and are therefore not compensable.

IV. INCIDENTAL ISSUES

A. Date of loss

135. The Panel must determine "the date the loss occurred" for the purpose of determining the appropriate exchange rate to be applied to losses stated in currencies other than in United States dollars, and with respect to the awarding of interest at a later date in accordance with Governing Council decision 16. The date when the loss occurred depends most significantly on the character of the loss, and the following paragraphs address each loss type in turn.

136. With respect to claims based on contract losses, the Panel notes that the date of loss for each contract would normally depend on the facts and circumstances surrounding the non-performance of the contract. ^{78/} However, given the large number of contracts before the Commission and the significance of one event (i.e., Iraq's invasion of Kuwait) on contractual relations, the Panel finds that 2 August 1990 represents an administrable and appropriate date of loss for the contract claims now under consideration.

137. With respect to claims for decline in business leading to loss of profits or claims for increased costs, the Panel notes that such losses in this instalment were suffered over extended periods of time, and that such losses were generally spread over the period of loss. Given these circumstances, the Panel selects the mid-point of the relevant compensable

period (including, as the case may be, relevant primary or secondary periods) during which the particular loss occurred as the date of loss. 79/

138. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes that such losses likewise have been incurred throughout the period of Iraq's invasion and occupation of Kuwait and, therefore, the Panel selects the mid-point of the occupation period as the date of loss for costs of this nature, that is, 15 November 1990. 80/

139. With respect to claims for loss of tangible assets, the Panel selects 2 August 1990 as the date of loss as that date generally coincides with the claimant's loss of control over the assets in question in this instalment. 81/

B. Currency exchange rate

140. Many of the claimants have advanced claims in currencies other than United States dollars. The Panel has assessed all such claims and performed all claim calculations in the original currencies of the claims. Since the Commission issues its awards in United States dollars, the Panel must determine the appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The Panel has been guided by its previous decisions, and by decisions of other Panels. A particular rule is established for Kuwaiti dinars, and is set forth in paragraph 146.

141. Noting that all prior Commission compensation awards have looked to the United Nations Monthly Bulletin of Statistics (the "UN Monthly Bulletin") for determining commercial exchange rates into United States dollars, the Panel adopts that source for the data to be utilised in exchange rate calculations. The Panel notes that the UN Monthly Bulletin provides a monthly figure for each currency which reflects the average exchange rate for that currency for the last day of the month in question.

142. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 136 for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the UN Monthly Bulletin.

143. For claims for decline in business leading to loss of profits and claims for increased costs, the Panel decides that the appropriate rate will be the average of the rates reported in the UN Monthly Bulletin for the months over which the particular claimant is compensated. 82/

144. For claims for payment or relief to others within this instalment, including evacuation costs and security measures, the Panel, noting that

the date of loss set forth in paragraph 138 for such claims is 15 November 1990 and consistent with the decision of the "F1" Panel, decides that the appropriate rate will be that rate reported in the UN Monthly Bulletin for the month of November 1990. 83/

145. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 139 for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the UN Monthly Bulletin.

146. The above rules apply to claims stated in currencies other than the Kuwaiti dinar. For claims denominated in Kuwaiti dinars, the Panel, noting the extreme fluctuation in the value of that currency during the period of Iraq's occupation of Kuwait and the decisions of this and other Panels, adopts the rate of exchange for 2 August 1990, namely the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the UN Monthly Bulletin. 84/

C. Interest

147. Governing Council decision 16 states that "[i]nterest will be awarded from the date the loss occurred until the date of payment, at a rate sufficient to compensate successful claimants for the loss of use of the principal amount of the award". The Governing Council further specified that it would consider the method of calculation and of payment of interest at a later date and that "[i]nterest will be paid after the principal amount of awards".

148. With respect to the awarding of interest, in accordance with Governing Council decision 16, the Panel notes that the dates of loss defined in paragraphs 135 to 139 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claims preparation costs

149. Several claimants seek compensation for the cost incurred in the preparation of claims for submission to the Commission. In a letter dated 6 May 1998, the Executive Secretary of the Commission advised the Panel that the Governing Council intends to resolve the issue of claims preparation costs at a future date. Accordingly, the Panel takes no action with respect to claims for such costs.

V. RECOMMENDATIONS

150. Based on the foregoing, the Panel recommends that the amounts set out in annex II below, totalling USD 13,671,106, be paid in compensation for direct losses suffered by the claimants as a result of Iraq's invasion and occupation of Kuwait.

Geneva, 29 September 2000

(Signed) Mr. Bruno Leurent
Chairman

(Signed) Mr. Kaj Hobér
Commissioner

(Signed) Mr. Andrey Khoudorjkov
Commissioner

Notes

1/ The category "E2" population consists of claims submitted by non-Kuwaiti corporations, public sector enterprises and other private legal entities (excluding oil sector, construction/engineering, export guarantee/insurance and environmental claims).

2/ This is the second report and recommendations of the "E2A" Panel to the Governing Council concerning E2 claims, its first report being the Report and Recommendations of the Panel of Commissioners concerning the fourth instalment of E2 claims (the "E2(4) report").

3/ Two claims were withdrawn by the claimants after the commencement of the Panel's review of the claims in this instalment. Further, at the request of the Panel, two claims identified in annex II have been transferred to a different Panel to be considered with related claims.

4/ The figure cited in the text is the total amount for all 99 claims submitted to the Panel in this instalment. This figure includes amounts claimed for interest and claim preparation costs. As explained in paragraphs 147-149 below, the Governing Council will consider claims for these types of losses at a future date where an amount has been awarded for the principal sum claimed. The total amount claimed, excluding the two transferred claims and the two claims that were withdrawn is USD 305,705,021.

5/ See Governing Council decision 10, section IV.

6/ The issue of Iraq's liability for losses falling within the Commission's jurisdiction has, thus, already been determined by the Security Council.

7/ This is confirmed in paragraph 6 of decision 15 of the Governing Council which states that "[t]here will be other situations where evidence can be produced showing claims are for direct loss, damage or injury as a result of Iraq's unlawful invasion and occupation of Kuwait".

8/ See also, E2(4) report, paras. 154-157.

9/ "United Nations Compensation Commission Claim Form for Corporations and Other Entities (Form E): Instructions for Claimants", ("Form E") para. 6.

10/ Form E, para. 6.

11/ Governing Council decision 7, para. 23. In addition, the Governing Council stated in paragraph 5 of decision 15 that a claimant seeking compensation for business losses must provide "detailed factual descriptions of the circumstances of the claimed loss, damage or injury" in order for compensation to be awarded.

12/ Governing Council decision 46.

13/ The Rules, art. 35(1).

14/ E2(4) report para. 89-96.

15/ Ibid., para. 94.

16/ Ibid., para. 89.

17/ Ibid., para. 96, note 23.

18/ Ibid., para. 92.

19/ In formulating this rule, the Panel was guided by article 47(a) of the Uniform Customs and Practice for Documentary Credits (1983 revision), ICC Publication No. 400. This provision states that, where a credit does not stipulate a specified period after the date of shipment during which presentation of documents must be made, "banks will refuse documents presented to them later than 21 days after the date of issuance of the transport document(s)."

20/ E2(4) report, paras. 95, 96(b).

21/ See, for example, E2(5) report, para. 64, E1(3) report, para. 208.

22/ Further elaboration of the Panel's findings in relation to this conclusion are set out in the E2(4) report, paras. 106-116.

23/ Ibid.

24/ See discussion in the E2(4) report, para. 116.

25/ E2(4) report, paras. 118-119.

26/ See E2(4) report, paras. 159, 165.

27/ The Panel is mindful that, as a rule, a correspondent bank or a negotiating bank would have duly forwarded the documents to the issuing bank. Also, in most cases, it would have been difficult for a claimant to obtain proof of the receipt of documents by the Iraqi issuing bank.

28/ E2(4) report, paras. 135-136.

29/ Ibid.

30/ Ibid., paras. 127-131.

31/ Ibid., paras. 145-146.

32/ Ibid., para. 147(b).

33/ For example, depending on the contract, the risk of loss may have passed to the buyer when the goods were handed over to the first carrier.

34/ E2(4) report, para. 143

35/ Ibid., para. 144.

36/ Ibid., para 147.

37/ See, for example, "Report to the Secretary-General by a United Nations mission, led by Mr. Abdulrahim A. Farah, former Under-Secretary General, assessing the scope and nature of damage inflicted on Kuwait's infrastructure during the Iraqi occupation of the country from 2 August 1990 to 27 February 1991" (S/22535) (29 April 1991) the "Farah Report"); United Nations Economic and Social Council (ECOSOC), "Report on the

Situation of Human Rights in Kuwait under Iraqi Occupation, by Walter Kälin, Special Rapporteur of the ECOSOC Commission on Human Rights, E/CN/.4/1992/26 (16 January 1992) (the "Kälin Report"); C(1) report, passim. See also, E2(1) report, paras. 146-147.

38/ See para. 59 above, and E2(4) report, paras. 127-131, 149.

39/ E2(4) report, para. 123.

40/ Ibid., paras. 202-203.

41/ Ibid., paras. 161-162; 203(d).

42/ Ibid., para. 203(c).

43/ E2(1) report, para. 98.

44/ Ibid., paras. 90, 98

45/ Ibid., para. 100.

46/ Governing Council decision 9, para. 10.

47/ E2(4) report, para. 123.

48/ Ibid., para. 167.

49/ E2(1) report, para. 145, note 56.

50/ See also, E2(4) report, paras. 204-212.

51/ See also E2(4) report, paras. 159, 165.

52/ "Variable costs" are those expenses incurred in reliance upon and specifically with reference to the contract and which, if the contract were not to be performed, could be avoided.

53/ The Panel must be satisfied that the claimant reasonably mitigated its loss, such as by suspending production of specified goods to be supplied under the contract or by attempting to sell to third parties goods that could not be delivered to the Iraqi or Kuwaiti purchaser.

54/ E2(2) report, para. 64.

55/ E2(1) report, paras. 158-161. See also, E2(2) report, para. 67, notes 13 and 14.

56/ E2(3) report, para. 77.

57/ E2(2) report, para. 78; E2(3) report, para. 101.

58/ See, for example, E2(3) report, para. 102; E2(4) report, para. 181.

59/ Paragraph 11 of Governing council decision 9 provides:

"Where a loss has been suffered relating to a transaction that has been part of a business practice or course of dealing, Iraq is liable according to the principles that apply to contract losses. No liability exists for losses relating to transactions that were only expected to take place based on a previous course of dealing."

60/ E2(4) report, paras. 183-186.

- 61/ Ibid., para. 186.
- 62/ See also, E2(2) report, para. 142.
- 63/ E2(2) report, paras 146-152.
- 64/ Ibid.
- 65/ E2(1) report, paras. 213, 237; E3(1) report, paras. 172-174.
- 66/ See E2(1) report, paras. 252-253, with respect to employee productivity losses for staff in Saudi Arabia. See also E2(5) report, para. 130 with respect to salary payments to staff in Bahrain.
- 67/ E2(1) report, paras. 215, 238. See also E2(3) report, para. 161.
- 68/ E2(3) report, para. 161. See also F(1.1) report, paras. 66 and 68.
- 69/ E2(3) report, para. 100.
- 70/ Governing Council decisions 1 and 7; E2(3) report, para. 162; F1(1.1) report, paras. 66-68.
- 71/ E2(1) report, paras. 133, 153; E2(2) report, para. 60; E2(3) report, paras. 71-72; E3(1) report, para. 177; F(1.1) report, paras. 94-96.
- 72/ See also E2(3) report, para. 79, citing F1(2) report, para. 101.
- 73/ E2(3) report, para. 79, citing E3(1) report, paras. 177-178.
- 74/ E2(3) report, paras. 87-100, 156-158.
- 75/ See E2(5) report, para. 152.
- 76/ E2(1) report, paras. 271-273.
- 77/ E2(3) report, paras. 203-205.
- 78/ Ibid., para. 211.
- 79/ Ibid., paras. 209-210.
- 80/ Ibid., para. 212.
- 81/ Ibid., para. 213.
- 82/ Ibid., para. 216.
- 83/ Ibid., para. 218; F1(1.1) report, para 101.
- 84/ E2(3) report, para. 220

Annex I

LIST OF REASONS STATED IN ANNEX II FOR DENIAL IN WHOLE OR IN PART OF THE CLAIMED AMOUNT

No.	<u>Compensability</u>	<u>Explanation</u>
1.	"Arising prior to" exclusion	All or part or the claim is based on a debt or obligation of Iraq that arose prior to 2 August 1990 and is, thus, outside the jurisdiction of the Commission pursuant to Resolution 687 (1991).
2.	Part or all of loss is not direct	The loss, in whole or part, is not a direct loss within the meaning of Resolution 687 (1991).
3.	Part or all of loss is outside compensable period	All or part of the loss occurred outside the period of time during which the Panel has determined that a loss may be directly related to Iraq's invasion and occupation of Kuwait.
4.	Part or all of loss is outside compensable area	All or part of the loss occurred outside the geographical area within which the Panel has determined that a loss may be directly related to Iraq's invasion and occupation of Kuwait.
5.	Trade embargo is the sole cause	The loss claimed was caused exclusively by the trade embargo or related measures pursuant to Resolution 661 (1990) or other relevant resolutions and is accordingly not compensable.
6.	No proof of loss	The claimant has not provided sufficient evidence to establish that it suffered an actual loss.
7.	Non-compensable expectancy	No liability exists for losses related to transactions that were only expected to take place.
8.	No proof of direct loss	The claimant has failed to submit sufficient evidence to demonstrate that the loss was a direct result of Iraq's invasion and occupation of Kuwait.

No.	<u>Compensability</u>	<u>Explanation</u>
9.	Part or all of the loss is unsubstantiated	Claimant has failed to file documentation substantiating its claim; or, where documents have been provided, these do not demonstrate the circumstances or amount of part or all of the claimed loss as required under article 35 of the UNCC Provisional Rules for Claims Procedure.
10.	Failure to comply with formal filing requirements	The claimant has failed to meet the formal requirements for the filing of claims as specified under article 14 of the UNCC Provisional Rules for Claims Procedure.
11.	Calculated loss is less than loss alleged	Applying the Panel's valuation standards, the value of the claim was assessed to be less than that asserted by the claimant.
12.	Deduction for failure to mitigate	The claimant has not taken such measures as are reasonable in the circumstances to reduce or minimize the loss as required under paragraph 23 of Governing Council decision 9 and paragraph 9(IV) of decision 15.
13.	Claim preparation costs	The issue of claim preparation costs is to be resolved by the Governing Council at a future date.
14.	Interest	The issue of methods of calculation and of payment of interest will be considered by the Governing Council at the appropriate time pursuant to Governing Council decision 16. Moreover, where the Panel has recommended that no compensation be paid for the principal amounts claimed, no compensation is recommended for interest claimed on such principal amounts.
15.	Principal sum not compensable	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, no compensation is recommended for interest claimed on such principal amounts.

Annex II

RECOMMENDED AWARDS FOR THE SIXTH INSTALMENT OF "E2" CLAIMS

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/					
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD	
1	Austria Strabag Österreich Aktiengesellschaft 4000112	ATS 49,341,935	4,486,446 USD c/	Business loss or course of dealing Contract	Loss of value of shareholding Goods delivered to Kuwait but not paid for	ATS 40,000,000 ATS 9,341,935	Claim transferred to a different Panel to be considered with related claims.					N/A
2	Austria Franz Janetschek Werkzeugbau Präzisionsteile GmbH 4000122	ATS 3,000,000	272,777	Contract	Interrupted contract (Amount owed to supplier)	ATS 1,700,000	ATS	0	0	Part or all of loss is unsubstantiated; No proof of loss.	Paras. 23-29; 27.	0
				Contract	Interrupted contract (Loss of profit)	ATS 500,000	ATS	0	0	Part or all of loss is unsubstantiated; No proof of loss.	Paras. 23-29, 87; 27.	
				Contract	Increased costs (Defence of legal action)	ATS 800,000	ATS	0	0	Part or all of loss is unsubstantiated; No proof of loss.	Paras. 23-29; 27.	

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/					
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD	
3	Austria Linsinger Maschinenbau GES. M.B.H. 4000131	ATS 4,657,000	423,441	Contract	Goods partially manufactured and not shipped	ATS 3,315,000			Claim transferred to a different Panel to be considered with related claims.		N/A	
				Interest	N/A	ATS 1,342,000						
4	Bahrain Mannai Aluminium & Glass. Division of Mannai Trading & Investment Co. Ltd. 4000078	USD 10,455	10,455	Business loss or course of dealing	Increased costs (War risk insurance)	USD 10,455		2,160	2,160	Part or all of loss is outside compensable area; Part or all of the loss is unsubstantiated.	Paras. 97, 125; 23-29, 126.	2,160
5	Czech Republic Prerovské Strojirny Ltd. 4000297	USD 5,000,185	5,000,185	Contract	Interrupted contract (Loss of profit)	USD 5,000,185		0	0	Part or all of loss is unsubstantiated; No proof of loss.	Paras. 23-29, 87; 27.	0
6	Czech Republic Zavody Silnoproude Elektrotechniky - Joint Stock Company-holding 4000298	USD 820,498	820,498	Contract	Goods delivered to Iraq but not paid for	USD 613,876			0	"Arising prior to" exclusion.	Paras. 34-37.	0
				Contract	Goods delivered to Kuwait but not paid for			0	0	No proof of direct loss.	Paras. 51-55.	
				Interest	N/A	USD 192,977		0	0	Principal sum is not compensable.		

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
7	Denmark I.C.H. Industrial and Commercial Holding APS 4000047	KWD 83,441	15,316,274	Business loss or course of dealing	Loss of profit	KWD 83,441	KWD 31,709	109,720	Calculated loss is less than loss alleged; 104; Part or all of loss is unsubstantiated.	Paras. 24-28, 104; Part or all of 108.	109,720
		DKK 90,000,000		Business loss or course of dealing	Misappropriation of intellectual property	DKK 90,000,000	DKK 0	0	No proof of loss.	Para. 27.	
		USD 1,321,741	1,321,741	Contract	Goods delivered to Iraq but not paid for	USD 600,910	USD 12,370	12,370	"Arising prior to" exclusion.	Paras. 34-37.	12,370
8	Egypt Kaha Co. for Chemical Industries 4002638			Contract	Goods manufactured but not shipped	USD 6,964	USD 0	0	Deduction for failure to mitigate.	Para. 90.	
				Contract	Finance costs	USD 713,867	USD 0	0	Part or all of loss is not direct.	Para. 86.	
		USD 5,113,394	5,113,394	Contract	Goods delivered to Iraq but not paid for	USD 2,709,337	USD 0	0	"Arising prior to" exclusion.	Paras. 34-37.	0
9	Egypt Maasara Co. for Engineering Industries 4002639			Contract	Goods manufactured but not shipped	USD 1,381,378	USD 0	0	Deduction for failure to mitigate.	Para. 90.	
				Interest	N/A	USD 1,022,679	USD 0	0	Principal sum not compensable.		

	Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
10	Egypt	Abu-Zaabal Co. for Speciality Chemicals 4002640	USD 2,701,875	2,701,875	Contract	Goods delivered to Iraq but not paid for	USD 625,500	USD 0	0	"Arising prior to" exclusion.	Paras. 34-37.	44,800
					Contract	Goods manufactured but not shipped	USD 1,536,000	44,800	44,800	Deduction for failure to mitigate.	Para. 90.	
					Interest	N/A	USD 540,375	USD	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		
11	Egypt	Youssef El Eraky Furniture 4005780	USD 79,329	79,329	Contract	Goods lost or destroyed in transit	USD 23,688	23,688	23,688	N/A		23,688
					Contract	Finance costs	USD 55,641	USD 0	0	All or part of loss is not direct.	Para. 63.	
12	France	Claim withdrawn										N/A
13	France	4001842 Claim withdrawn										N/A
14	Germany	4001876 DZ Licht Ausseinleuchten GmbH & Co. KG. 4000348	DEM 7,313	4,682	Contract	Goods delivered to Kuwait but not paid for	DEM 7,313	DEM 0	0	No proof of direct loss.	Paras. 51-55.	0

Country	Claimant and UNCC Claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
15	Germany Hans Holland GmbH 4000349	DEM 203,410	130,224	Contract	Goods manufactured but not shipped	DEM 203,410	DEM 160,088	100,306	Part or all of loss is outside compensable period; Deduction for failure to mitigate.	Paras. 81, 88; 90.	100,306
16	Germany Connex-Werbekonzep t GmbH (Former BAPO Gesellschaft fur automatisierte Schweißtechnik - GmbH) 4000355	DEM 219,670	140,634	Tangible property	Machinery	DEM 219,670	DEM 0	0	Part or all of loss is unsubstantiated; Failure to comply with formal filing requirements (translation).	Paras. 23-29, 130-132; 28.	0
17	Germany Ing A. Schmidt GmbH 4000481	DEM 984,249	630,121	Tangible property	Vehicle / Machinery	DEM 549,000	DEM 300,000	187,970	Calculated loss is less than loss alleged. (The party who has legal title to a portion of the property has another pending claim before the Commission.)	Paras. 14-15, 130.	187,970
				Tangible property	Vehicles / Machinery	SEK 1,872,040	SEK 0	0	No proof of loss. (The party who has legal title to property has another pending claim before the Commission.)	Paras. 14-15, 130.	

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
18 Germany	Oswald Felix Gregor 4000492	DEM 182,030	125,175	Contract	Goods delivered to Kuwait but not paid for	DEM 175,814	DEM 0	0	Part or all of loss is not direct;	Paras. 51-55; 23-29, 54-55.	0
		CHF 11,160				CHF 11,160	CHF 0	0	Part or all of loss is unsubstantiated.		
				Contract	Goods lost or destroyed in transit	DEM 6,216	DEM 0	0	Part or all of loss is not direct.	Paras. 59-60.	
19 Germany	Lubing Maschinenfabrik GmbH & Co. KG. 4000530	DEM 329,130	210,711	Contract	Goods delivered to Iraq but not paid for	DEM 329,130	DEM 0	0	Part or all of loss is unsubstantiated; Failure to comply with formal filing requirements (translation).	Paras. 23-29, 44-48; 28.	0
20 Germany	Storck International GmbH 4000568	DEM 45,475	29,113	Contract	Goods delivered to Kuwait but not paid for	DEM 42,630	DEM 0	0	No proof of direct loss.	Paras. 51-55.	0
				Interest	N/A	DEM 2,845	DEM 0	0	Principal sum not compensable.		

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
21	Germany Accumulatorenwerke Hoppecke Carl Zoellner & Sohn GmbH & Co. KG. 4000717	DEM 26,326	16,855	Contract	Goods delivered to Kuwait but not paid for	DEM 9,976	DEM	0	No proof of direct loss.	Paras. 51-55.	2,201
				Contract	Freight costs for diverted goods	DEM 3,763	DEM	3,512	Part or all of the loss is unsubstantiated. 68.	Paras. 23-29, unsubstantiated. 68.	
				Interest	N/A	DEM 12,587	DEM	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		
22	Germany Trucktec Automobile Parts Co. Ltd. 4000817	DEM 73,714	47,192	Contract	Goods lost or destroyed in transit	DEM 31,225	DEM	10,221	No proof of direct loss.	Paras. 59-61.	6,404
				Contract	Goods shipped but diverted	DEM 42,489	DEM	0	Part or all of loss is unsubstantiated. 68-69.	Paras. 23-29, unsubstantiated. 68-69.	
23	Germany Dibona Markenvertrieb KG 4000894	DEM 136,951	87,676	Contract	Goods lost or destroyed in transit	DEM 136,951	DEM	13,695	No proof of loss (for a portion of the claim claimant was paid by insurer which has a pending claim before the Commission).	Para. 15.	8,581

	Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/				Decision of the Panel of Commissioners e/						
			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD			
24	Hungary	Vav Switchgear Company 4000279	KWD	528,405	1,828,391	Contract	Interrupted contract (loss of profit)	KWD	205,962	0	0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	0
							HUF	31,317,647	HUF	0	0				
					Tangible property	Not determinable	KWD	37,490	KWD	0	0	Part or all of loss is unsubstantiated; Failure to comply with formal filing requirements (translation).	Paras. 23-29, 130-132; 28.		
					Interest	N/A	KWD	139,371	KWD	0	0	0	Principal sum not compensable.		
25	India	Auto International (India) 4000650	USD	939,665	939,665	Contract	Goods delivered to Iraq but not paid for	USD	619,066	0	0	0	Arising prior to exclusion; Part or all of the loss is outside compensable period.	Paras. 34-37; 42.	0
					Interest	N/A	USD	320,599	USD	0	0	Principal sum not compensable.			

	Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
26	India	Rustom Mills & Industries Limited 4000674	USD 6,267	6,267	Tangible property	Textiles	USD 5,697	USD 2,848	2,848	Calculated loss is less than loss alleged. (In light of prior existing dispute between parties, loss was calculated on the basis of estimated resale value of goods.)	Para. 132.	2,848
27	India	Surat Diamond Industries Ltd 4000679	USD 12,250	12,250	Interest	N/A	USD 570	USD	Awaiting decision	Awaiting Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)	Para. 86.	0
28	India	The Tata Iron and Steel Company Limited 4000680	INR 9,159,452	519,626	Contract	Goods delivered to Iraq but not paid for	INR 8,674,434	USD	0	"Arising prior to" exclusion.	Paras. 34-37.	0
29	India	The Decorative Laminates (India) Pvt Ltd 4000783	USD 762,556	762,556	Contract	Finance costs	INR 485,018	USD	0	Part or all of loss is not direct.	Para. 43.	0
					Interest	Goods delivered to Iraq but not paid for	USD 420,856	USD	0	"Arising prior to" exclusion.	Paras. 34-37.	0
						N/A	USD 341,700	USD	0	Principal sum is not compensable.		

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		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD	
30 Iran	Iran Marine Industrial Company (IMICO) 4001341	IRR 14,400,000	392,204	Business loss or course of dealing	Increased costs (transporta- tion and war risk insurance)	IRR 14,400,000	IRR	0	0	Part or all of loss is unsubstantiated; Failure to comply with formal filing requirements (translation).	Paras. 23-29, 125-126; 28.	0
		USD 175,000		Business loss or course of dealing	Increased costs (raw materials)	USD 175,000	USD	0	0			
31 Israel	Naom Productions Limited 4000314	ILS 12,309	6,025	Business loss or course of dealing	Decline in business	ILS 8,087	ILS	0	0	No proof of direct loss; Part or all of loss is unsubstantiated.	Paras. 93-101; 23-29, 107-108.	0
				Interest	N/A	ILS 4,222	ILS	0	0	Principal sum is not compensable.		
32 Israel	Fertilizers & Chemicals Ltd. 4000433	USD 572,000	572,000	Business loss or course of dealing	Increased costs	USD 572,000	USD	0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 126.	0
33 Italy	Renato Piralla Spa 4001055	ITL 22,096,500	19,060	Contract	Goods lost or destroyed in transit	ITL 22,096,500	ITL	22,096,500	18,928	N/A		18,928

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
34 Italy	Bybios S.P.A. 4001077	ITL 242,093,016	208,827	Contract	Goods delivered to Kuwait but not paid for	ITL 62,930,795	ITL	0	0 Part or all of the loss is unsubstantiated.	Paras. 23-29, 51-55.	0
				Contract	Goods manufactured for sale to Kuwait and other countries but not shipped	ITL 179,162,221	ITL	0	0 Part or all of loss is not direct; Deduction for failure to mitigate; No proof of loss.	Paras. 83; 80, 90; 27.	
35 Italy	Linea G. Salotti di Grossi Clemente & C. snc. 4001267	ITL 205,035,000	176,861	Contract	Goods delivered to Kuwait and the UAE but not paid for	ITL 69,390,000	ITL	0	0 Part or all of loss is not direct; Part or all of loss is unsubstantiated; No proof of direct loss.	Paras. 80, 83; 23-29, 54; 51-55.	0
				Contract	Goods shipped but diverted	ITL 37,560,000	ITL	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29, 68-69.	
				Tangible property	Furniture	ITL 98,085,000	ITL	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29, 130-132.	

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
36	Italy	Societa per Azioni Termomeccanica Italiana Spa 4001275	ITL 4,670,947,000	4,029,110	Contract	Interrupted contract	ITL 4,670,947,000	0	0	Part or all of the loss is unsubstantiated; 87; Failure to comply with formal filing requirements (translation, statement of claim).	Paras. 23-29, 87; 23, 28;	0
37	Italy	General Filter Srl 4001277	ITL 28,215,806	24,339	Contract	Goods shipped but diverted	ITL 28,215,806	3,215,806	2,755	Deduction for failure to mitigate.	Para. 68.	2,755
38	Italy	Danieli & C. Officine Meccaniche S.P.A. 4001288	DEM 150,449,400	96,318,438	Contract	Interrupted contract	DEM 150,449,400	0	0	Part or all of loss is unsubstantiated; 87; 28. Failure to comply with formal filing requirements (translation).	Paras. 23-29, 87; 28.	0
39	Japan	Matsushita Electric Industrial Co. LTD. 4000947	USD 338,381	338,381	Tangible property	Vehicles, office furniture and equipment	USD 43,981	0	0	Part or all of loss is unsubstantiated; 130-132; No proof of loss.	Paras. 23-29, 130-132; 27.	0
					Payment or relief to others	Personal property reimbursement	JPY 36,800,000	0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 117-118.	

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		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
40 Japan	Taiyo Electric Co. Ltd. 4000949	USD 6,874	6,874	Tangible property	Vehicle	JPY 259,963	JPY 259,963	1,764 N/A			1,764
				Tangible property	Cash	USD 4,827	USD 0	0	NO proof of loss.	Paras. 27, 130.	
		JPY 1,185,559,680	8,218,785	Contract	Interrupted contract (goods lost or destroyed in transit)	JPY 868,444,790	JPY 434,222,395	2,946,878	Deduction for failure to mitigate.	Para. 90.	4,267,644
42 Malaysia	Ansell Malaysia SDN BHD 4001376	USD 79,608	79,608	Business loss or course of dealing	Increased costs (labour costs and contract cancellation fees)	JPY 317,114,890	JPY 194,614,890	1,320,766	No proof of loss; Part or all of loss is unsubstantiated.	Paras. 125; 23-29, 87.	
				Contract	Goods delivered to Iraq but not paid for	USD 79,608	USD 46,128	46,128	"Arising prior to" exclusion.	Paras. 34-37.	46,128
43 Netherlands	Denka International B.V. 4001390	NLG 381,619	216,706	Business loss or course of dealing	Course of dealing	NLG 293,705	NLG 0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 101-103, 107.	0
				Claim preparation costs	Consultancy fee	NLG 4,950	NLG 0	0	Principal sum is not compensable.		
				Interest	N/A	NLG 82,964	NLG 0	0	Principal sum is not compensable.		

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		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
44	Netherlands Driessen Aircraft Interior Systems (Europe) BV. 4001413	NLG 761,765	432,575	Contract	Goods delivered to Iraq but not paid for	NLG 761,765	NLG	0	"Arising prior to" exclusion.	Paras. 34-37.	0
45	Netherlands W.G. Agencies B.V. 4001535	NLG 418,299	237,535	Business loss or course of dealing	Course of dealing	NLG 292,654	NLG	0	Part or all of loss is not direct.	Paras. 93-98, 102-104.	0
				Business loss or course of dealing	Increased costs (unproductive salaries)	NLG 65,237	NLG	0	Part or all of loss is not direct.	Para. 113.	
				Interest	N/A	NLG 60,408	NLG	0	Principal sum is not compensable.		
46	Netherlands Run-Mate Instruments B.V. 4001539	USD 180,000	180,000	Contract	Interrupted contract (Loss of profit)	USD 18,000	USD	0	Part or all of loss is not direct.	Para. 82.	0
				Business loss or course of dealing	Course of dealing	USD 162,000	USD	0	Part or all of loss is not direct.	Paras. 93-98, 102-104.	
47	Portugal Bento Ferreira-Industrias Texteis/SA 4001224	USD 23,082	23,082	Contract	Goods manufactured but not shipped	USD 15,178	USD	10,000	Deduction for failure to mitigate.	Para. 90.	10,000
				Interest	N/A	USD 7,904	USD	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
48 Portugal	Ceancarel - Alta Moda em Marroquinaria Lda. 4001232	USD 39,713	39,713	Contract	Goods manufactured but not delivered to Saudia Arabia	USD 24,628	USD	0	0 Part or all of loss is not direct.	Para. 83.	0
				Interest	N/A	USD 15,085	USD	0	0 Principal sum not compensable.		
49 Portugal	Sterling Winthrop Produtos Farmaceuticos LDA. 4001234	PTE 84,985,355	615,372	Contract	Goods delivered to Iraq, Kuwait and Oman but not paid for	GBP 185,000 USD 28,325	GBP/USD	0	0 "Arising prior to" exclusion; No proof of direct loss; Part or all of loss is not direct.	Paras. 34-37; 51-55; 83.	0
				Interest	N/A	GBP 112,944	GBP	0	0 Principal sum is not compensable.		
						USD 10,190	USD	0	0		
50 Republic of Korea	Shin Han Cast Iron Co. Ltd. 4001119	USD 3,213,290	3,213,290	Contract	Goods delivered to Iraq but not paid for	USD 2,374,036	USD	0	0 "Arising prior to" exclusion.	Paras. 34-38.	0
				Interest	N/A	USD 839,254	USD	0	0 Principal sum is not compensable.		

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
51	Romania	Industrialexport S. A. 4001255	USD 11,288,794	11,288,794	Contract	Goods delivered to Iraq but not paid for	USD 2,811,194	USD	0	"Arising prior to" exclusion.	Paras. 34-37.	0
					Contract	Interrupted contract (Loss of profit)	USD 8,000,000	USD	0	Part or all of the loss is unsubstantiated.	Paras. 23-29, 87.	
					Payment or relief costs to others	Evacuation costs	USD 183,107	USD	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 122.	
					Interest	N/A	USD 294,493	USD	0	Principal sum is not compensable.		
52	Saudi Arabia	Belleli Saudi Heavy Industries Ltd. and Belleli Saudi Arabia Limited 4002436	SAR 24,819,347	6,627,329	Payment to relief others; Other costs	Increased costs (incentives, bonus payments and unproductive salaries, evacuation and other costs)	SAR 24,819,347	SAR 2,032,168	542,635	No proof of loss; Part or all of loss is not direct; Part or all of loss is unsubstantiated.	Paras. 117-118, 122; 125; 23-29, 122, 126.	542,635

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		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
53 Saudi Arabia	Al-Kawther Industries Ltd. 4002453	USD 632,580	632,580	Contract	Goods delivered to Iraq but not paid for	USD 461,537	USD	0	"Arising prior to" exclusion.	Paras. 34-37.	0
				Contract	Loss of profit	USD 26,527	USD	0	Part or all of loss is not direct (contract was interrupted by the buyer's non- payment for earlier shipments and not due to Iraq's invasion and occupation of Kuwait).	Para. 79.	
				Interest	N/A	USD 144,516	USD	0	Principal sum is not compensable.		

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
54	Saudi Arabia	Abdulaziz & Mohammed A. Aljomaiah Co. 4002463	SAR 2,223,951	593,845	Business loss or course of dealing	Increased costs (incentives and bonus payments, war risk insurance, freight costs and other costs)	SAR 2,207,751	SAR 121,848	32,536	Part or all of loss is unsubstantiated; Part or all of loss is outside compensable area; Failure to comply with formal filing requirements (translation); No proof of loss; No proof of direct loss (no proof that post- invasion factory closure was a direct result of the invasion and occupation).	Paras. 23-29, 117, 27, 126; 97, 125; 28; 126; 97, 99- 100.	32,536
					Claim prepara- tion costs	N/A	SAR 16,200	Awaiting decision	Awaiting decision	To be resolved by Governing Council. (Para. 149)		
55	Saudi Arabia	Saudi Shinwa Company Ltd. 4002474	USD 681,977	681,977	Payment or relief to others	Evacuation costs	USD 681,977	USD 0	0	No proof of direct loss; Part or all of the loss is unsubstantiated.	Paras. 121; 23-29, 122.	0

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
56	Saudi Arabia	Saudi Kuwaiti Cement Manufacturing Company 4002836	SAR 128,903,118	34,420,058	Contract	Interrupted contract (contract price)	SAR 112,500,000	SAR 0	0	Part or all of loss is unsubstantiated; 87; No proof of 27, 80. loss.	Paras. 23-29, 87; 27, 80.	0
					Business loss or course of dealing	Decline in business	SAR 13,817,756	SAR 0	0	Part or all of loss is unsubstantiated(insufficient evidence of value).	Paras. 23-29, 107; 108.	
					Interest	N/A	SAR 2,585,362	SAR 0	0	Principal sum not compensable.		
57	Spain	Zayer SA 4001574	ESP 15,931,784	163,655	Contract	Goods manufactured but not shipped	ESP 15,931,784	ESP 15,931,784	161,964	N/A		161,964
58	Spain	Teka Industrial S.A. 4001577	ESP 367,221,992	3,772,183	Contract	Goods delivered to Iraq but not paid for	ESP 239,322,018	ESP 0	0	Arising prior to" exclusion.	Paras. 34-37.	0
					Interest	N/A	ESP 127,899,974	ESP 0	0	Principal sum not compensable.		
59	Spain	Walthon Weir Pacific S.A. 4001579	ESP 26,234,031	269,482	Contract	Interrupted contract (costs incurred)	ESP 26,234,031	ESP 0	0	No proof of loss.	Para. 27.	0

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
60	Spain	Cenavisa S.A. 4001588	USD 8,146,190	8,146,190	Contract	Goods delivered to Iraq but not paid for	USD 6,768,270	USD 145,852	145,852	"Arising prior to" exclusion; 34-37; No proof of loss 27. (returned shipments).	Paras. 34-37;	145,852
61	Spain	Azu-vi S.A. 4001590	USD 119,931	119,931	Contract	Goods delivered to Kuwait but not paid for	USD 1,377,920	Awaiting decision	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)	Paras. 51-55.	0
62	Switzerland	Therma Grossküchen AG 4001513	CHF 679,023	525,560	Contract	Goods shipped but diverted	CHF 602,560	CHF 49,088	36,254	Part or all of loss is unsubstantiated.	Paras. 23-29, 68-69.	36,254
					Contract	Goods manufactured but not shipped	CHF 40,859	0	0	No proof of loss; Part or all of loss is unsubstantiated.	Paras. 27, 87, 90; 23-29, 90.	
					Contract	Increased costs (storage costs)	CHF 35,604	0	0	No proof of loss.	Paras. 27, 126.	
63	Thailand	General Sox Co. Ltd. 4001484	USD 18,868	30,916	Contract	Goods lost or destroyed in transit	USD 18,868	USD 18,868	18,868	N/A		18,868
			THB 306,980		Contract	Finance costs	THB 306,980	0	0	All or part of loss is not direct.	Para. 63.	

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
64	FYR Macedonia	Socially owned Enterprise for the Production of Yarns "Politeks" - Prilep 4001675	USD	942,678	Contract	Goods delivered to Iraq but not paid for	USD	746,691	0	"Arising prior to" exclusion.	Paras. 34-37.	0
					Interest	N/A	USD	195,987	0	Principal sum is not compensable.		
65	FYR Macedonia	Lead and Zinc Mines "SASA" 4001676	USD	3,386,422	Contract	Goods delivered to Iraq but not paid for	USD	830,048	0	"Arising prior to" exclusion; Part or all of loss is outside compensable period.	Paras. 34-37; 42.	0
					Contract	Goods partially manufactured	USD	2,395,550	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	
					Interest	N/A	USD	160,824	0	Principal sum is not compensable.		
					Contract	Goods delivered to Kuwait and to Croatia	USD	990,193	0	No proof of direct loss; Part or all of the loss is not direct.	Paras. 51-55; 83.	0
67	FYR Macedonia	Organic Chemical Industry "Naum Naumovski Borce" 4001678	USD	3,558,084	Contract	Goods delivered to Iraq but not paid for	USD	2,948,580	0	"Arising prior to" exclusion.	Paras. 34-37.	0
					Interest	N/A	USD	609,504	0	Principal sum is not compensable.		

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		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
68 Turkey	Anadolu Cam Sanayii A.S. 4001635	USD 841,778	841,778	Contract	Goods shipped but diverted	USD 765,589	USD	424,056	Calculated loss is less than loss alleged.	Paras. 68-69.	424,056
				Contract	Increased costs	USD 76,189	USD	0	Part or all of the loss is unsubstantiated; 125-126; No proof of loss.	Paras. 23-29.	
69 Turkey	Oztiryakiller Madeni Esya Sanayi ve Ticaret A.S. 4001702	USD 3,456,956	3,456,957	Contract	Goods delivered to Iraq but not paid for	USD 2,820,000	USD	0	"Arising prior to" exclusion.	Paras. 34-37.	0
				Interest	N/A	USD 636,956	USD	0	Principal sum is not compensable.		
70 Turkey	Egeplast EGE Plastik Ticaret ve Sanayii A.S. 4001703	USD 2,174,661	2,174,661	Contract	Goods delivered to Iraq but not paid for	USD 1,542,239	USD	385,745	"Arising prior to" exclusion.	Paras. 34-37.	385,745
				Interest	N/A	USD 632,422	USD	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		
71 Turkey	Soydan Tarim Sanayi ve Ticaret A.S. 4001713	USD 1,140,794	1,140,794	Contract	Goods delivered to Iraq but not paid for	USD 945,000	USD	0	Trade embargo is the sole cause.	Para. 41.	0
				Interest	N/A	USD 195,794	USD	0	Principal sum is not compensable.		

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
72	United Arab Emirates	Serck Services (Gulf) Limited 4001665	AED 495,275	134,916	Contract	Goods lost or destroyed in transit	AED 337,945	AED 337,945	92,058	N/A		92,058
					Business loss or course of dealing	Course of dealing	AED 157,333	AED 0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 102-103, 107-108.	
73	United Arab Emirates	Terrazzo Inc. 4001776	KWD 316,631	1,095,609	Contract	Goods delivered to Kuwait but not paid for	KWD 27,356	KWD 0	0	No proof of direct loss; Part or all of loss is unsubstantiated.	Paras. 51-55; 23-29, 54-56.	119,858
					Business loss or course of dealing	Decline in business	AED 1,404,721	AED 440,000	119,858	Calculated loss is less than loss alleged.	Para. 108.	
					Business loss or course of dealing	Cost of unused equipment; Research and development	AED 1,435,000	AED 0	0	No proof of loss; Part or all of loss is unsubstantiated.	Paras. 27; 23-29.	
					Tangible property	Vehicles and furniture	AED 261,423	AED 0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 130-132.	
					Payment or relief to others for personal property, support	Evacuation, reimbursement for personal property, support	AED 200,000	AED 0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 117-118, 122.	
					Interest	N/A	KWD 18,670	KWD 0	Awaiting decision	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)	

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		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
74 United Kingdom	Hydroponic Machines Ltd. 4001796	USD	761,000	Business loss or course of dealing	Course of dealing	USD	USD	0	0 No proof of loss.	Paras. 102-104.	0
				Business loss or course of dealing	Increased costs (travel costs)	USD	USD	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29.	
		GBP	6,801,634	Business loss or course of dealing	Decline in business	GBP	GBP	574,656	0 No proof of direct loss. (The nature of the goods was such that they could readily have been sold in other markets.)	Para. 108.	1,308,664
75 United Kingdom	Zothmans International Tobacco (UK) Limited 4001854	GBP	12,930,863	Business loss or course of dealing	Cancelled operations	GBP	GBP	65,837	1,105,108	N/A	
				Business loss or course of dealing	Vehicles, plant and equipment	GBP	GBP	26,295	81,636	Calculated loss is less than the loss alleged.	
				Contract	Costs incurred	GBP	KWD	9,520	0	Paras. 131-132.	
76 United Kingdom	Agropharm Ltd 4001858	GBP	512,085	Contract		GBP	GBP	0	0 Part or all of loss is unsubstantiated; 87; Deduction for failure to mitigate.	Paras. 23-29, 87; 90.	0
				Interest	N/A	GBP	GBP	0	0 Principal sum not compensable.		

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			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
77	United Kingdom	The G.B. Clothing Company Limited 4001886	GBP 43,639	82,964	Contract	Goods delivered to Kuwait but not paid for	GBP 38,756	GBP 0	0	No proof of direct loss.	Paras. 51-55.	0
					Business loss or course of dealing	Course of dealing	GBP 4,883	GBP 0	0	Part or all of loss is not direct.	Paras. 102-103, 107.	
78	United Kingdom	Ault & Wiborg International Limited 4001888	GBP 5,159	9,808	Contract	Goods shipped but diverted	GBP 5,159	GBP 3,090	5,722	Part or all of loss is unsubstantiated.	Paras. 23-29, 68-69.	5,722
79	United Kingdom	British Steel Tubes Exports Ltd. 4001892	GBP 8,485	16,130	Contract	Goods shipped but diverted	AED 15,938	AED 5,638	1,536	Part or all of loss is unsubstantiated.	Paras. 23-29, 68-69.	6,858
							GBP 5,749	GBP 2,874	5,322			

	Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
80	United Kingdom	BSA Tools Limited 4001913	GBP 1,246,797	2,370,337	Contract	Goods delivered to Iraq but not paid for	GBP 34,163	GBP 0	0	No proof of loss. (The claim is based upon an expected loss that has not yet materialised.)	Para. 27.	177,980
					Contract	Interrupted contract (Loss of profit)	GBP 1,020,417	GBP 0	0	No proof of loss. (The claim is based upon an expected loss that has not yet materialised.)	Para. 27.	
					Tangible property	Machinery	GBP 192,217	GBP 96,109	177,980	Part or all of the loss is unsubstantiated; Calculated loss is less than loss alleged.	Paras. 23-29, 130-132.	
81	United Kingdom	Graham Johnson Limited 4001916	GBP 27,095	51,512	Contract	Interrupted contract (Costs incurred)	GBP 14,895	GBP 0	0	No proof of loss; Part or all of loss is unsubstantiated.	Paras. 27; 23-29, 87.	0
					Tangible property	Equipment	GBP 12,200	GBP 0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 130-132.	

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
82 United Kingdom	Smith Renton & Company Limited 4001925	GBP 284,544	540,958	Contract	Goods lost or destroyed in transit	GBP 30,911	GBP 23,557	43,624	Part or all of loss is unsubstantiated.	Paras. 23-29, 62.	167,092
				Contract	Cancelled orders from buyers in Kuwait, UAE and Bahrain	GBP 157,712	GBP 63,171	116,983	Part or all of loss is not direct; Calculated loss is less than loss alleged.	Paras. 80, 83; 88-90.	
				Contract	Increased costs (travel costs)	GBP 11,140	GBP 3,030	5,611	Part or all of loss is unsubstantiated.	Paras. 23-29.	
				Contract	Customer incentives	GBP 14,990	GBP 472	874	Part or all of loss is not direct.	Para. 97.	
				Other	ECGD claim preparation costs	GBP 1,100	GBP 0	0	Part or all of loss is not direct.	Para. 134.	
				Interest	N/A	GBP 68,691	GBP 0	0	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		
83 United Kingdom	Remsdaq Ltd. 4001994	GBP 105,121	512,196	Contract	Goods lost or destroyed in transit	GBP 105,121	GBP 42,048	77,867	Calculated loss is less than the loss alleged; Part or all of the loss is unsubstantiated.	Paras. 63; 23-29, 62.	77,867
		KWD 90,268		Contract	Goods lost or destroyed in transit	KWD 90,286	KWD 0	0	No proof of loss.	Paras. 27, 80.	

	Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
84	United Kingdom	Ibateg Limited 4002012	GBP 87,115	165,618	Contract	Goods shipped but diverted	GBP 18,361	GBP 18,361	34,002	N/A		161,324
					Contract	Goods manufactured but not shipped	GBP 68,754	GBP 68,754	127,322	N/A		
85	United Kingdom	Royal Ordnance Plc. 4002019	GBP 929,789	1,767,660	Contract	Goods delivered to Kuwait but not paid for	GBP 631,750	0	0	Part or all of loss is not direct.	Paras. 51-55.	82,407
					Contract	Interrupted contract (contract price)	GBP 123,599	GBP 44,500	82,407	Part or all of loss is unsubstantiated; Calculated loss is less than loss alleged.	Paras. 23-29, unsubstantiated; 87-89.	
					Interest	N/A	GBP 174,440	GBP Awaiting decision	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		
86	United Kingdom	Rosebud International Limited 4002047	GBP 2,700	5,133	Contract	Goods manufactured but not shipped	GBP 2,700	0	0	Part or all of loss is not direct; Deduction for failure to mitigate.	Paras. 87; 88-90.	0
					Contract	Goods shipped but diverted	GBP 4,163	0	0	Calculated loss is less than loss alleged.	Para. 69.	0
87	United Kingdom	R.P. Adam Limited 4002116	GBP 6,849	13,021	Contract	Legal costs incurred	GBP 2,686	0	0	No proof of loss.	Para. 27.	
					Contract							

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
88 United Kingdom	Francis Shaw and Company (Manchester) Ltd. 4002141	GBP 2,783,096	5,291,057	Contract	Goods manufactured but not shipped	GBP 2,312,542	GBP	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	0
				Business loss or course of dealing	Increased costs (redundancy costs)	GBP 86,817	GBP	0	Part or all of loss is not direct; Part or all of loss is unsubstantiated.	Paras. 113; 23-29, 117-118.	
				Interest	N/A	GBP 383,737	GBP	0	Principal sum is not compensable.		
				Contract	Interrupted contract - Al Shallah project	GBP 3,882,025	GBP	1,890,804	Part or all of loss is not direct; No proof of loss; Part or all of loss is unsubstantiated.	Paras. 81, 125; 27; 23-29, 87-88, 126-127.	
89 United Kingdom	Weir Pumps Limited 4002144	GBP 8,154,718	15,503,266	Contract	Interrupted contract - Dibbis project	GBP 764,865	GBP	0	"Arising prior to" exclusion.	Paras. 34-37.	4,096,250
				Contract	Interrupted contract - Al Quadisayah project	GBP 223,628	GBP	0	No proof of loss.	Paras. 27, 87.	
				Contract	Interrupted contract - Al Ouja project	GBP 114,709	GBP	0	No proof of loss.	Paras. 27, 87.	

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
89 United Kingdom	Weir Pumps Limited (continued) 4002144			Contract	Spare parts contract	GBP 620,931	GBP 321,171	594,761	"Arising prior to" exclusion; Part or all of loss is not direct; Part or all of loss is unsubstantiated.	Paras. 34-37; 81, 88; 23-29.	
				Contract	Interrupted contract - Kuwait Ring Road project	GBP 36,650	0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	
				Contract	Interrupted contract - Al Shemal project	GBP 16,770	0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	
				Business loss or course of dealing	Course of dealing (spare parts)	GBP 928,888	0	0	No proof of loss.	Paras. 102-104.	
				Claim preparation costs	N/A	GBP 44,366	Awaiting decision	Awaiting decision	To be resolved by Governing Council. (Para. 149)		
				Other	ECGD claim preparation costs	GBP 72,600	0	0	Part or all of loss is not direct.	Para. 134.	
				Interest	N/A	GBP 1,449,286	Awaiting decision	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		

Country	Claimant and UNCC Claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
90	United Kingdom	GBP 9,029,306	17,165,981	Contract	Contract cancellation costs	GBP 7,129,059	GBP	0	Deduction for failure to mitigate; Part or all of loss is unsubstantiated; Failure to comply with formal filing requirements (statement of claim).	Paras. 68-69; 23-29; 87-90; 23.	14,220
	Parsons Turbine Generators Limited (Formerly NEI Parsons Ltd.) 4002151			Business loss or course of dealing	Increased costs (finance costs)	GBP 72,449	GBP	0	Part or all of loss is unsubstantiated; 86. No proof of direct loss.	Paras. 23-29; 86.	
				Business loss or course of dealing	Increased costs (general course of administration costs)	GBP 25,000	GBP	0	No proof of loss.	Paras. 27, 126.	
				Business loss or course of dealing	Increased costs (redundancy costs)	GBP 1,417,378	GBP	0	No proof of direct loss; Part or all of loss is unsubstantiated.	Paras. 113; 23-29, 117-118.	
				Tangible property	Vehicles, equipment, stock and household effects	GBP 164,624	GBP	7,679	Calculated loss is less than loss alleged; Part or all of loss is unsubstantiated.	Paras. 130-132; 23-29.	

	Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
			Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
90	United Kingdom	Parsons Turbine Generators Limited (continued) 4002151			Payment or relief to others	Payments to staff held hostage	GBP 16,958	GBP	0	0 Part or all of loss is unsubstantiated. 117.	Paras. 23-29, 117.	
					Business loss or course of dealing	Iraqi Dinar income written off	IQD 107,504	IQD	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29.	
91	United Kingdom	Edwin Woodhouse & Co. Ltd. 4002318	GBP 115,127	218,873	Contract	Goods delivered to Kuwait but not paid for	GBP 744	GBP	0	0 No proof of direct loss.	Paras. 51-55.	193,202
					Contract	Interrupted contract (loss of profit)	GBP 114,383	GBP 104,329	193,202	Calculated loss is less than loss alleged; Part or all of loss is unsubstantiated.	Paras. 88-90; 23-29, 87.	
92	United Kingdom	Radiodetection Limited 4002361	GBP 2,189	4,162	Contract	Goods delivered to Kuwait but not paid for	GBP 2,189	GBP	0	0 No proof of direct loss.	Paras. 51-55.	0

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
93 United States of America	General Motors Overseas Distribution Corporation 4000603	USD 1,049,151	1,049,151	Contract	Goods shipped but diverted	USD 434,968	USD 108,165	108,165	No proof of direct loss. (It has not been established that the incentives were provided as a direct result of invasion.)	Paras. 19-20	160,394
				Tangible property	Vehicles	USD 69,638	USD 52,229	52,229	Calculated loss is less than loss alleged.	Paras. 130-132.	
				Payment or relief to others	Evacuation costs	USD 544,544	0	0	Part or all of loss is outside compensable area.	Paras. 97, 121.	
				Tangible property	Equipment	USD 13,500	USD 3,627	3,627	Calculated loss is less than loss alleged.	Paras. 130-132.	
94 United States of America	Hydril Co (1) 4002236	USD 13,500	13,500	Interest	N/A	Not specified	USD Awaiting decision	Awaiting decision	Interest on amount awarded is to be determined as per Governing Council decision 16. (Paras. 147-148)		3,627
				Contract	Interrupted contract (finance costs)	USD 9,803	0	0	Part or all of loss is not direct.	Para. 86.	
95 United States of America	Hydril Co (2) 4002237	USD 27,253	27,253	Contract	Interrupted contract (loss of profit)	USD 17,450	USD 0	0	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	0
				Interest	N/A	Not specified	USD 0	0	Principal sum not compensable.		

Country	Claimant and UNCC claim No.	Total amount claimed, including permissible amendments a/		Reclassified claim d/			Decision of the Panel of Commissioners e/				
		Amount claimed in original currency b/	Total amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total award in USD
96 United States of America	Hydril Co (3) 4002238	USD 108,265	108,265	Contract	Interrupted contract (loss of profit)	USD 108,265	USD	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	0
				Interest	N/A	Not specified	USD	0	0 Principal sum is not compensable.		
97 United States of America	Hydril Co (4) 4002239	USD 1,728	1,728	Contract	Interrupted contract (loss of profit)	USD 1,728	USD	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	0
				Interest	N/A	Not specified	USD	0	0 Principal sum is not compensable.		
98 United States of America	Precision Air Structures Co. Inc. 4002253	USD 1,004,299	1,004,299	Contract	Goods manufactured but not shipped	USD 1,004,299	USD 407,406	407,406	Part or all of loss is unsubstantiated.	Paras. 23-29, 87.	407,406
				Contract	Interrupted contract (loss of profit)						
99 United States of America	Teletec Corp. 4002255	USD 8,668,256	8,668,256	Contract	Interrupted contract (loss of profit)	USD 8,668,256	USD	0	0 Part or all of loss is not direct. (Contract was interrupted prior to the invasion).	Paras. 79-81.	0
				Tangible property	Equipment in Kuwait	USD 11,500	USD	0	0 Part or all of loss is unsubstantiated.	Paras. 23-29, 130-132.	

Notes to table of recommendations

a/ In accordance with the Governing Council's decision taken at its twenty-seventh session held in March 1998, the Panel has not considered unsolicited supplements or amendments submitted after 11 May 1998 to previously filed claims. Accordingly, the total claimed amounts stated in this table include only those supplements and amendments to the original claimed amounts submitted prior to 11 May 1998 or submitted after that date where these comply with the requirements of the Commission.

b/ Currency codes: AED (United Arab Emirates dirham), ATS (Austrian schilling), CHF (Swiss franc), DEM (Deutsche mark), DKK (Danish kroner), ESP (Spanish peseta), GBP (Pound sterling), HUF (Hungarian Forint), ILS (Israeli shekel), INR (Indian rupee), IQD (Iraqi dinar), IRR (Iranian rial), ITL (Italian lire), JPY (Japanese yen), KWD (Kuwaiti dinar), NLG (Netherlands guilder), PTE (Portuguese escudos), SAR (Saudi Arabian riyal), SEK (Swedish krona), THB (Thai baht), USD (United States dollar).

c/ In the column entitled "Total amount claimed restated in USD", for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics, or in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 140 to 146.

d/ In the columns under the heading entitled "Reclassified claim", the Panel has recategorized certain of the losses using standard classifications, as appropriate, since many claimants have presented similar losses in different ways (see columns entitled "Type of loss" and "Sub-category"). This procedure is intended to ensure consistency, equality of treatment and fairness in the analysis of the claims and is consistent with the practice of the Commission. In addition, on occasion, the secretariat has also recalculated the amount claimed in the currency of the original loss (see column entitled "Amount claimed in original currency").

e/ As used in this table, "N/A" means not applicable.
