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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS
CONCERNING THE TWELFTH 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 symbol</u>
7	Criteria for additional categories of claims	S/AC.26/1991/7/Rev.1
8	Determination of ceilings for compensation for mental pain and anguish	S/AC.26/1992/8
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 symbol</u>
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(6) report	Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims	S/AC.26/2001/01
E2(7) report	Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of "E2" claims	S/AC.26/2001/11
E2(8) report	Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of "E2" claims	S/AC.26/2001/18
E2(9) report	Report and recommendations made by the Panel of Commissioners concerning the ninth instalment of "E2" claims	S/AC.26/2001/27
E2(10) report	Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of "E2" claims	S/AC.26/2002/14
E3(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims	S/AC.26/1998/13
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
F2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "F2" claims	S/AC.26/1999/23

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 Andrei Khoudorjkov (the “Panel” or the “‘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 Governing Council decision 10 (the “Provisional Rules for Claims Procedure” or the “Rules”), concerning the twelfth instalment of “E2” claims.²

2. This instalment initially consisted of 198 claims submitted by corporations primarily operating in import-export trade (the “claims”) at the time of Iraq’s invasion and occupation of Kuwait. 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. At the request of the Panel, three claims were transferred by the Executive Secretary to a different panel to be considered with related claims. Furthermore, two claims were transferred to a later instalment, thus leaving 193 claims in this instalment for the Panel to review. The claims reviewed have been filed by companies from 24 countries, and involve a total claimed amount of 244,682,453 United States dollars (USD).³ The procedure used by the Panel in processing the claims is described in section I below.

3. The types of claims in this instalment are similar to the claims addressed in the E2(4), E2(6), E2(8) and E2(10) reports. Most of the claimants in this instalment allege 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 delivered or services provided to parties in Iraq and Kuwait, goods sold after the failure of the originally intended delivery to Iraq, Kuwait, Jordan, Saudi Arabia and the United Arab Emirates, goods lost or destroyed in transit to buyers in the Middle East and Europe, and increased costs of operations. 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 actual costs incurred before the contract was interrupted, plus future profits they expected to earn on the contract.

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

5. The Governing Council has entrusted three tasks to the Panel. 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 that 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 recommendation in section V.

I. PROCEDURAL HISTORY

6. 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.

7. 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.

8. 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 verifying and valuing the claims. Pursuant to article 34 of the Rules, notifications were dispatched to the claimants (the “article 34 notifications”), in which claimants were asked to respond to questions concerning the claims and to provide additional documentation.

9. In a procedural order dated 31 August 2001, the Panel instructed the secretariat to transmit to the Government of the Republic of Iraq (“Iraq”) the documents filed by 49 claimants for claims based on contracts with Iraqi parties and financed by a letter of credit issued by an Iraqi bank or relating to transactions with an Iraqi party, in respect of which the Panel considered that Iraq’s comments would facilitate its review of the claims.

10. Iraq was invited to submit its comments on the claim files referred to in paragraph 9 and to respond to questions posed by the Panel by 31 March 2002. Although Iraq’s comments and responses were submitted after that date, they were considered by the Panel in the course of its deliberations since such consideration did not delay the Panel’s completion of its review and evaluation of the claims within the time period provided for under the Rules.

11. In a second procedural order dated 23 January 2002, the Panel classified the claims as “unusually large or complex” within the meaning of article 38(d) of the Rules, in view of the large number of claims under review, the variety and complexity of the issues raised, the volume of documentation submitted with the claims and the time afforded to Iraq to provide comments with respect to the claim files transmitted pursuant to the procedural order of 31 August 2001 referred to in paragraph 9 above.

12. In reviewing the claims, the Panel took into consideration information and documents provided by the claimants in response to the article 34 notifications, Iraq’s comments and documents filed in response to the questions raised in the Panel’s procedural order of 31 August 2001, and comments by Governments, including Iraq, in response to the article 16 reports of the Executive Secretary.⁴ 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.

13. The Commission is not an exclusive forum for losses that a claimant may have suffered as a result of Iraq's invasion and occupation of Kuwait. Indeed, some claimants have resorted to other legal means to recover their losses, notably by bringing an action before a national court or an arbitration tribunal. In order to prevent multiple recovery, the Governing Council, in decision 13, requested Iraq and other Governments to provide information to the Commission about pending lawsuits or other proceedings against Iraq relating to losses allegedly resulting from Iraq's invasion and occupation of Kuwait. Similarly, in questions from the Panel, both the claimants and Iraq have been requested to provide the Panel with information about claims in other fora against Iraq or any other third party, which have sought compensation for the same losses as those alleged in the claims. The Panel finds that the existence of an unpaid judgment or arbitral award in itself does not automatically preclude the claimant from recovering compensation before the Commission.⁵

14. Some claimants seek compensation in respect of losses for which they had received an indemnity from their insurers. Unless the claimant has produced a mandate from the insurer or the other entity confirming that the claimant is authorized to seek compensation on its behalf, the amount of any such indemnity has been deducted from any award recommended by the Panel. In addition, several claimants seek compensation on behalf of other entities that had actually suffered the losses asserted. The Panel requires such claimants to provide specific proof that they have been authorized, or are otherwise entitled, to bring the claims.

15. 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 properties as those forming the subject matter of the claims under review. 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 recommended for compensation, such amount has been deducted from any award recommended by the Panel. Where a claim has been found to be compensable in this instalment and another claim for the same loss is pending before a different panel, the relevant information has been provided to the other panel. Where a related claim is pending before another panel, and the review of such claims would be facilitated by a transfer, after consultation with the respective panels, the claim in this instalment has been transferred by the Executive Secretary to the 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 (1991), 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 Security Council resolution 687 (1991) with respect to claims before the Commission is that the loss or damage not constitute a debt or obligation of Iraq arising prior to 2 August 1990 (the “arising prior to” clause). The application 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 set forth in Security Council resolution 687 (1991) for claims to be compensable is that the loss or damage be a direct result of Iraq’s invasion and occupation of Kuwait (the “directness requirement”).

20. Paragraph 21 of Governing Council decision 7 provides the seminal rule on the directness requirement applicable to category “E” claims. It 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”. The directness requirement will be satisfied where any loss is suffered as a result of the following circumstances:

“(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 of Governing Council decision 7 is not exhaustive, however, 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. On 6 August 1990, Security Council resolution 661 (1990) imposed on Iraq and Kuwait a trade embargo in order to bring Iraq’s invasion and occupation of Kuwait to an end and to restore the sovereignty and territorial integrity of Kuwait. Under Governing Council decision 9, losses that are due solely to the trade embargo and related measures (the “trade embargo”) are not compensable.⁸ However, decision 9 provides that claims may be compensated to the extent that Iraq’s unlawful invasion and occupation of Kuwait constituted a cause of direct loss, damage or injury that is parallel to, but separate and distinct from, the trade embargo. The Panel applies these rules concerning the trade embargo to the present claims.

23. With regard to the standard measure of compensation for each loss that is deemed to be direct, any recommended award should restore the claimant to the same financial position in which it would have been had Iraq’s invasion and occupation of Kuwait not occurred.

24. Thus, the Panel’s role is limited to determining the extent of Iraq’s liability under Security Council resolution 687 (1991). The Panel does not exist as a forum to adjudicate contractual disputes between a claimant and an Iraqi, Kuwaiti or other contracting party. General principles of contract law that are found in most municipal law systems therefore will be used only as a tool for the purposes of determining the compensability of contract losses.⁹

B. General duty to mitigate

25. The Governing Council has established, through paragraph 6 of Governing Council decision 9, that claimants before the Commission are under a duty to take reasonable steps to mitigate their losses and that “[t]he total amount of compensable losses will be reduced to the extent that those losses could reasonably have been avoided”. Paragraph 9 (IV) of Governing Council decision 15 confirms that the claimant’s duty to mitigate applies to all types of losses including contract losses and damage to an ongoing business. The Panel has formulated specific guidelines with respect to the claimant’s duty to mitigate in cases regarding sale of goods contracts, as set forth in annex I.

C. Evidentiary requirements

26. 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”.¹⁰ The claim form also advised each claimant to include the following information 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; and the amount of compensation sought and an explanation as to how this amount was derived.¹¹

27. Article 35 of the Rules provides general guidance on the submission of evidence consistent with the instructions contained in the claim form. 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”.

28. 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 emphasized the mandatory nature of these requirements, stating that “[s]ince these [category ‘E’] claims may be for substantial amounts, they must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and the amount of the claimed loss”.¹² The Governing Council has also stated in decision 46 that “... no loss shall be compensated by the Commission solely on the basis of an explanatory statement provided by the claimant”. It is clear, therefore, that the burden rests upon corporate claimants to produce documentary or other evidence to satisfy these requirements.

29. Under article 35(1) of the Rules, it is for the Panel to decide “the admissibility, relevance, materiality and weight of any documents and other evidence submitted”. Pursuant to article 35(3) of the Rules, 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. This determination may include consideration by the Panel of evidence submitted by other claimants in respect of the same transaction or loss. A discussion of the specific evidentiary requirements for the types of claims in this instalment is included in the Panel’s review of the claims in section III below.

D. Observations of the Panel regarding the presentation of claims

30. Having reviewed the claims in the present instalment in the light of the procedural and evidentiary standards outlined above, the Panel notes that, although 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, as in prior instalments of similar claims, to discharge this burden. The Panel emphasizes 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.

31. A number of claimants also have failed to submit English translations of documents upon which the claim was based as required by article 14 of the Rules. Although requested by the secretariat to remedy this deficiency, some claimants failed to do so.

32. The Panel has found that several claims, or portions thereof, are defective either in their compliance with the evidentiary requirements, or the translation requirements. In some instances, claimants failed to submit documents other than a claim form and a brief statement of claim. In others, claimants submitted reports prepared in-house or by consultant accountants or loss adjusters, but failed to file the financial records forming the basis of such reports. In addition, some claimants, although they submitted documentation, failed to organize their submission in a coherent fashion or did not supply explanations sufficient to allow the Panel to link the evidence to the particular elements of loss or damage alleged. Where the lack of supporting evidence or explanation was only partial, the Panel has adjusted its recommended award. Where the lack of supporting evidence or its defective presentation was so extensive as to prevent the Panel from understanding the circumstances or the amount of the losses claimed or from ascertaining whether such losses are compensable, the Panel has recommended that no compensation be awarded for the claims, or the relevant portions thereof.

33. 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 in the ordinary course of business. The Panel does not accept the passage of time or the destruction of the claimant's records in the course of its business activity as adequate reasons to relieve a claimant from its burden under article 35 of the Rules 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. When a claimant has established that its inability to submit the proof required was itself a direct result of Iraq's invasion and occupation of Kuwait, such circumstances will be considered by the Panel in its assessment of whether the claimant has discharged its burden of proof.

III. REVIEW OF THE CLAIMS PRESENTED

34. The fact patterns of the majority of claims are similar to those addressed in previous reports of this Panel.¹³ The findings in those reports are summarized where relevant to the present claims. It is only when new issues are raised by the claims that the findings of the Panel are more fully explained.

35. For each type of loss 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 “legal analysis”. Thereafter, the Panel addresses 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, under the heading “verification and valuation”. The Panel’s recommendations with respect to each claim are set out in annex III.

A. Contracts where claimant’s performance was completed

1. Goods delivered or services provided to Iraqi parties

(a) Claims description

36. Many claimants in the present instalment seek compensation for contractual amounts owed for goods delivered or services provided to Iraqi parties (the “completed contracts”). Such claimants seek compensation in connection with (a) contracts for the supply of goods, some of which were specially manufactured for the Iraqi buyer; (b) contracts for the supply of services, such as labour for projects in Iraq; and (c) contracts for the supply of goods, and services provided in connection with the goods, such as installation. The contracts called for various payment terms, with payment dates ranging from the date of presentation of shipping documents to two years or more after the date of shipping or the date of commissioning.

37. Typically, the claimants seek to recover the original contract price of the goods or services. In several cases, claimants seek additional costs associated with performance of the contracts, such as bank charges for letters of credit and interest on commercial overdrafts or loans.

(b) Legal analysis

38. With respect to the application of the “arising prior to” clause and the directness requirement to claims involving non-payment for goods delivered or services provided, the Panel applies the following rules to the claims under review.

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

39. Paragraph 16 of Security Council resolution 687 (1991) excludes from the jurisdiction of the Commission “the debts and obligations of Iraq arising prior to 2 August 1990”. In interpreting the “arising prior to” clause, the “E2” Panel has found that, before the rise of Iraq’s foreign debt in the 1980s, three months was the outer limit of standard payment practice in Iraq.¹⁴ Accordingly, in defining the Commission’s jurisdiction, the “E2” Panel determined that not only was the debt of Iraq that had accumulated during the war between Iran and Iraq in the 1980s excluded from the Commission’s jurisdiction, but also subsequent debts resulting from performance rendered by claimants more than three months prior to 2 August 1990, that is, prior to 2 May 1990.¹⁵ This rule applies regardless of whether the contract provides for a deferred payment by the Iraqi purchaser due after 2 August 1990.¹⁶

40. In the context of claims involving the supply of goods, the claimant’s performance is defined by shipment of the goods, and 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 1990.¹⁷

41. With respect to claims involving the provision of services, either separately or in connection with goods supplied, for purposes of the “arising prior to” clause, the claimant’s performance is defined by the dates upon which such services were rendered and a claim for non-payment in respect of services provided under a contract with an Iraqi party is within the Commission’s jurisdiction if the services were provided on or after 2 May 1990.¹⁸

42. In certain claims under review, the non-payment allegedly resulted from the failure of an Iraqi bank to honour a letter of credit that it had issued to finance the purchase of goods. In such circumstances, a claimant may base a claim upon the letter of credit as well as upon the underlying sales contract.¹⁹

43. Where a claim is based upon a letter of credit, the relevant performance by the claimant for the purposes of determining jurisdiction under the “arising prior to” clause is the date of presentation of the required documents by the claimant to the relevant bank.²⁰ To ensure that Iraq’s old debt has not been masked by unusually long or deferred payment terms, the Panel referred to international banking practice, under which the presentation of documents would normally take place no later than 21 days after shipment of the goods in question.²¹ Accordingly, claims based on non-payment of letters of credit are within the Commission’s jurisdiction if the documents required under the letter of credit were presented to the bank on or after 2 May 1990, but only if the period between the shipment and the presentation of documents did not exceed 21 days.²²

44. The Panel also notes that claims have been submitted relating to contracts containing rescheduled or unusually long payment terms. The rescheduling of contract debts and the unusually long contractual payment terms that Iraq obtained during the 1980s mask the true age of a debt. Therefore, for the purposes of the “arising prior to” clause, debts and obligations subject to such rescheduling or long

payment terms form part of Iraq's old debt and, accordingly, have been excluded from the jurisdiction of the Commission.²³

(ii) Application of the directness requirement

45. For a claim within the Commission's jurisdiction to be compensable, the loss in question must be a direct result of Iraq's invasion and occupation of Kuwait. With respect to the factual circumstances relating to the causes of the losses alleged, the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations by Iraq and the Allied Coalition Forces 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 7.²⁴

46. As described at paragraph 22 above, losses due to the trade embargo are not compensable except where Iraq's invasion and occupation of Kuwait constituted a direct cause of the non-payment that is separate and distinct from the trade embargo.

47. Consistent with decision 9, where the evidence shows that freezing orders adopted by individual States were the sole cause of Iraq's non-payment, the claim is not compensable.²⁵ This result obtained in certain claims under review where the Iraqi issuing bank had previously authorized the payment of a letter of credit, but the advising bank outside Iraq was unable to implement the transfer of funds due solely to freezing orders made in respect of Iraqi assets by the Government of the country where the bank was located.

48. With respect to the claims involving non-payment of amounts that fell due after the liberation of Kuwait, the Panel notes 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 1991.²⁶ Accordingly, with reference to the claims under review, the non-payment of debts by Iraqi parties between 2 March 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. The non-payment of contractual obligations by Iraqi parties that became due after 2 August 1991, however, can no longer be deemed to be directly caused by Iraq's invasion and occupation of Kuwait.²⁷ In determining when payment from Iraqi parties was due, the Panel looks to the underlying agreement between the parties.

49. With regard to compensation sought in respect of costs incurred on loans taken out to finance the production or sale of goods, claims based on such costs are not compensable absent a specific showing that such losses would reasonably have been expected to occur as a result of the non-payment for the goods.²⁸ The Panel finds that, with respect to most of the claims under review, such losses arose from the impact of the non-payment upon the general conduct of the claimant's business or its dealings with

third parties and, therefore, are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.²⁹

(c) Verification and valuation

50. In the following paragraphs the Panel sets forth the type of documentation and other evidence that should normally be submitted in support of claims involving non-payment for goods delivered or services provided under contracts with Iraqi parties.

51. The nature of proof required to establish that such a claim is not excluded from the Commission's jurisdiction under the "arising prior to" clause varies depending upon whether the claim is considered on the basis of a sales contract or on the basis of a letter of credit.

52. In the case of a contract for the sale of goods, 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, air waybill or truck consignment note. In the case of a service contract, proof of performance includes documentation that establishes that the services were provided and the date thereof, such as hand-over certificates, completion certificates, cost sheets, project cost records, payroll records and invoices.

53. With respect to the Commission's jurisdiction over a claim based on a letter of credit, proof of performance includes evidence of the date of shipment and of timely presentation of the documents required under the letter of credit to the relevant bank, such as correspondence demonstrating timely presentation of the documents.³⁰ Correspondence that does not specifically refer to the letter of credit in question does not fulfil the evidentiary requirement.

54. Once it has been established that a claim is within the jurisdiction of the Commission, the essential facts that must be proven to establish the compensability of a claim for goods shipped or services provided to Iraqi parties are as outlined below.

55. The existence of a contractual relationship, including the payment terms, the price of the goods or services, and the due date for payment must be proven. Where performance consisted of the delivery of goods, the claimant is required to submit proof of shipment, such as a bill of lading or an air waybill, or other reliable contemporaneous documents. These other documents could include an acknowledgement of receipt of the goods by the buyer or evidence of partial payment for the goods by the buyer. Where performance consisted of the provision of services, the claimant is required to submit invoices, time sheets, payment certificates or such other documents that evidence completion of the work.

56. In the claims under review, claimants that have merely provided an invoice for the goods themselves or for the transportation of the goods to the buyer that does not refer either to the air waybill, bill of lading, or to the date of shipment, or claimants that provide only hand-written notes referencing bill of lading numbers and payment dates, do not fulfil the evidentiary requirements.

57. Where a claim based upon the failure of an Iraqi bank to honour a letter of credit is found to be within the Commission's jurisdiction, the claimant is required to produce, in addition to the letter of credit, proof that all documents stipulated by the letter of credit were duly presented to the relevant bank and that it otherwise complied with the terms and conditions of the letter of credit.³¹

58. Where the evidentiary criteria outlined above have been satisfied, 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. Where Iraq's invasion and occupation of Kuwait has prevented completion of certain contractual obligations of the claimant, such as the installation of goods already shipped, the avoided costs are deducted from any recommended compensation.

2. Goods delivered or services provided to Kuwaiti parties

(a) Claims description

59. The present instalment includes claims based upon the alleged non-payment for goods or services supplied to Kuwaiti purchasers. Most of the claims relate to the delivery of goods or the provision of services to a Kuwaiti party for which payment was not received. Several claimants seek compensation for losses arising because payments, although ultimately received, were delayed by Iraq's invasion and occupation of Kuwait. The claimants delivered goods to a Kuwaiti party prior to 2 August 1990 and, although payment was due shortly thereafter, the claimants did not receive payment until after 2 March 1991 and they now seek compensation for the delayed payments.

(b) Legal analysis

60. With respect to the application of the directness requirement to claims involving non-payment for goods delivered or services provided to Kuwaiti parties, a claimant must provide specific proof of the direct link between Iraq's invasion and occupation of Kuwait and the Kuwaiti buyer's non-payment for the goods delivered or the services provided.³² Adequate proof that a Kuwaiti party's inability to perform its contractual obligations resulted directly 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, insolvent, or otherwise 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.³³

61. The claims relating to delayed payments apparently arise from the impact of the delayed payment on the claimants' businesses or their dealings with third parties. It follows from the directness requirement that the claimants must establish a direct link between a loss and Iraq's invasion and occupation of Kuwait. Absent a specific showing that a loss arose which reasonably would have been expected to occur as a result of the delayed payment in question, the Panel finds that, under the

circumstances in the claims under review, the claimants have failed to establish a direct loss resulting from Iraq's invasion and occupation of Kuwait.³⁴

(c) Verification and valuation

62. In the following paragraphs the Panel sets forth the type of documentation and other evidence that should normally be submitted in support of claims involving non-payment or delayed payment for goods delivered or services provided under contracts with Kuwaiti parties.

63. The existence of a contractual relationship must first be established, and proof of that contract must include the payment terms, the price of the goods or the services and the due date for payment. In addition, to prove performance in the case of a contract for the sale of goods, the claimant must submit transportation documents, such as a bill of lading or an air waybill, or documents evidencing receipt by the buyer. In the case of a service contract, the claimant must submit invoices, time sheets, interim payment certificates or such other documents that evidence completion of the work. With respect to the claims relating to delayed payment, the original due date for payment and the actual date on which payment was received must also be proven.

64. Specific evidence demonstrating that the loss resulted directly from Iraq's invasion and occupation of Kuwait is required. A mere assertion by the claimant-seller that the buyer did not pay for the goods or services or that the delayed payment resulted in a loss as a direct result of Iraq's invasion and occupation of Kuwait is not sufficient to establish the requisite causal link.

65. Where a claimant seeking compensation for the non-payment for goods or services has fulfilled the evidentiary criteria outlined above, the normal measure of compensation is as described in paragraph 58 above. With respect to the claims under review relating to delayed payment, the claimants have failed to demonstrate that they actually suffered a loss in the amount asserted and that such loss was a direct result of Iraq's invasion and occupation of Kuwait.

B. Contracts where claimant's performance was interrupted

1. Goods diverted en route to buyer

(a) Claims description

66. Several claimants seek compensation for losses related to shipments originally dispatched to a buyer in Iraq or Kuwait that were diverted en route, allegedly as a direct result of Iraq's invasion and occupation of Kuwait. In some cases, the goods in question were generic products; in others, the goods were made to the specific requirements of the buyer or were targeted at particular markets in the Middle East. Some of the goods had reached the Middle East at the time of Iraq's invasion of Kuwait, but had not reached their final destinations and were diverted to other ports.

67. The claimants allege either that the goods were resold at a price below the original contract price, or that they could not be resold and were returned to the original supplier or returned to stock. Compensation is sought for the original contract price, or for the difference between the original contract price and the resale price or the scrap value where the goods could not be resold. The claimants also seek compensation for additional costs incurred in the transportation and storage of the goods and, in a few instances, re-shipment of goods to the original buyer after the cessation of hostilities. In addition, some claimants seek compensation for costs associated with the performance of the contract that were incurred prior to the interruption of such performance.

(b) Legal analysis

68. With respect to the application of the directness requirement to claims involving the diversion of goods originally destined for parties in Iraq or Kuwait, the Panel has applied the following rules to the claims under review.

69. With respect to claims for losses resulting from the diversion on or after 2 August 1990 of goods destined for Iraq, the losses directly resulted from the factual circumstances described in paragraph 45 above. Accordingly, such losses are the direct result of Iraq's invasion and occupation of Kuwait.³⁵

70. With respect to claims for losses arising from the diversion on or after 2 August 1990 of goods destined for Kuwait, the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations and the ensuing breakdown of civil order in Kuwait directly resulted in the diversion by sellers or shippers of goods originally destined for Kuwait to other locations.³⁶ Consequently, losses resulting from such diversions are the direct result of Iraq's invasion and occupation of Kuwait.³⁷

71. One claim is submitted in respect of a contract concluded between entities located outside Iraq for the provision of goods to an Iraqi end-user, with one party acting as a purchasing agent for the Iraqi end-user. The claimant-seller seeks compensation for the contract price of the goods that could not be delivered as a result of Iraq's invasion and occupation of Kuwait and were returned to its factory. In this case, the Panel finds that the claimant has fulfilled the directness requirement by establishing that the party with whom it contracted was acting on behalf of an Iraqi end-user.³⁸

72. As noted at paragraph 25 above, the claimant is under an obligation to take reasonable steps to mitigate its losses. In the context of losses arising from diverted shipments, the claimant's duty to mitigate its losses includes the requirement that it had sold the undelivered goods to a third party within a reasonable time and in a reasonable manner. In addition, in discharging its duty to mitigate, the claimant must have taken 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.³⁹

(c) Verification and valuation

73. In the following paragraphs, the Panel sets forth the type of documentation and other evidence that should normally be submitted in support of claims involving the diversion of goods originally destined for parties in Iraq or Kuwait.

74. 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 bills of lading, truck consignment notes, air waybills or an invoice from the shipping company relating to diversion of the shipment, showing the date of shipment and the intended destination.

75. Proof is required of reasonable mitigation steps taken by the claimant to reduce its loss, demonstrating the eventual disposition of the goods, the claimant's efforts to resell the goods, and the resale price obtained, if any. Such evidence could include, for example, a sales invoice, correspondence relating to resale efforts, evidence that the goods could not be resold and evidence of a corresponding write-off. In the latter case, proof is also required of the salvage value of the goods.

76. 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 stopping delivery, preserving the goods, returning the goods, or reselling the goods. Any expenses avoided as a result of the interruption of the original contract, such as unincurred freight costs, and any proceeds from the resale transaction are offset against the losses incurred.⁴⁰ 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 avoided, plus reasonable incidental costs.

77. Where the claimant has not taken reasonable steps to dispose of the goods, or where the resale price obtained was less than that which could reasonably have been obtained for the goods in question, the measure of compensation is the difference between the original contract price and the price at which the goods reasonably could have been resold.⁴¹

2. Goods lost or destroyed in transit

(a) Claims description

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

79. Some claimants state that the goods were in Kuwait, either at the airport, on the docks, at the post office, in warehouses or customs areas 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 civil disorder in Kuwait. The claimants generally seek compensation for the unpaid contract price of the goods. Some claimants also seek compensation for interest payments on loans or other finance costs. In one claim, the original shipment was destroyed while in transit in Kuwait and the claimant alleges that it manufactured replacement goods, shipped these to the buyer, and received payment for the subsequent shipment. The claimant seeks compensation for the lost profits on the original shipment.

(b) Legal analysis

80. Recognizing that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation of Kuwait, paragraph 21 of Governing Council decision 7 provides the basis for the Panel's analysis of the directness requirement in respect of claims for goods lost in transit in Kuwait.⁴²

81. Applying paragraph 21 of decision 7 to the claims at hand, the Panel finds that, due to the breakdown of civil order and the widespread destruction of property at Kuwaiti airports and seaports, claimants faced practical difficulties in obtaining specific proof of the circumstances in which the goods were lost. Given this fact, the Panel concludes, as it has in previous reports, that where non-perishable goods arrived at a Kuwaiti seaport 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, in the absence of evidence to the contrary, 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.⁴³ 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.

82. 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.⁴⁴ 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.⁴⁵ This rule applies regardless of which party bore the risk of loss under the contract.⁴⁶

83. With respect to the claim where the claimant concluded new contracts with the same party after the liberation of Kuwait which involved the same work that the claimant had undertaken under the original contract, the Panel recommends an award for the costs that were incurred in manufacturing the goods under the original contract.

(c) Valuation and verification

84. A claim for goods lost in transit in Kuwait must be substantiated by evidence of the arrival of the goods, or 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. An uncorroborated reference to a shipping document is not sufficient to fulfil the evidentiary requirement. The claimant must also produce evidence of the value of the goods, such as an invoice, a contract or a purchase order.⁴⁷

85. 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 49 above, the claims under review for 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.

3. Contracts interrupted before completion of shipment or installation

(a) Claims description

86. Several claimants in this instalment seek compensation for losses related to contracts for the manufacture of goods, subsequent delivery and, in some cases, the provision of related services such as installation, technical assistance or training that allegedly were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The contracts were either for the supply of generic goods or for the manufacture of goods to the buyer's particular specifications. Most of the contracts under review were concluded with Kuwaiti and Iraqi buyers, the claimant-sellers being based in Egypt, Asia, Europe and North America.

87. Some claimants state that work had not yet begun under the contracts as of 2 August 1990, or that the necessary materials for manufacture were still being assembled and the goods were only partially manufactured at the time of Iraq's invasion and occupation of Kuwait. Others state that manufacture was complete by 2 August 1990 and that shipment or installation of the equipment represented the only remaining performance. Although some of these claimants were successful in reselling manufactured goods to other customers, others allege that the unique nature of the goods made it impossible to find other buyers.

88. Several claimants seek compensation for losses related to contracts for the purchase of cement from Iraqi sellers that allegedly were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The cement was to have been sold by the claimants to third parties outside Iraq.

89. Claimants normally seek compensation for one or more of the following items: the profits they expected to earn under the contract; the contract price; the difference between the contract price and any

income generated from resale of the goods; or the difference between the contract price and any salvage value of the goods in question.

90. Several claimants seek compensation for costs incurred in performing the contracts prior to interruption, or additional costs allegedly incurred as a result of the interruption. Additional costs claimed include freight, storage charges and financing charges, costs incurred in locating goods originally shipped to Iraq and Kuwait, and costs incurred in re-establishing contracts interrupted as a direct result of Iraq's invasion and occupation of Kuwait.

(b) Legal analysis

91. With respect to the application of the "arising prior to" clause and the directness requirement to claims involving interrupted contracts, the Panel has applied the following rules to the claims under review.

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

92. With reference to interrupted contracts with Iraqi parties in progress as of 2 August 1990, the "arising prior to" clause 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.⁴⁸ Consequently, only claims relating to those portions of the overall work that were completed on or after 2 May 1990 are within the Commission's jurisdiction.⁴⁹

93. As described at paragraph 44 above, the rescheduling of debts and obligations or the conclusion of unusually long payment terms should not serve to mask Iraq's old debt, and claims where such arrangements exist are excluded from the jurisdiction of the Commission under the "arising prior to" clause.⁵⁰

94. Where the contract provided that approval or certification by the owner was a condition precedent to payment, the "arising prior to" rule is applied in the following manner: (a) if the approval occurred or should have occurred prior to 2 May 1990, claims for such payments are outside the jurisdiction of the Commission; and (b) if approval occurred or should have occurred on or after 2 May 1990, claims for such payments are within the jurisdiction of the Commission.⁵¹

(ii) Application of the directness requirement

95. 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 Iraq's 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.

96. Concerning claims based on contracts with Iraqi parties, the performance by the claimant of contracts for the manufacture and supply of goods to Iraq between 2 August 1990 and 2 March 1991 is deemed to have been rendered impossible as a direct result of Iraq's invasion and occupation of Kuwait, given the factual circumstances described in paragraph 45 above.⁵²

97. As regards claims based on contracts with Kuwaiti parties, the Panel finds that the interruption of such contracts was caused by military operations and the breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation from 2 August 1990 to 2 March 1991 as described in paragraph 70 above and, therefore, is deemed to have been a direct result of Iraq's invasion and occupation of Kuwait. Where production was suspended or goods were not delivered to the original buyer nor 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.⁵³

98. With respect to claims based on contracts with parties outside Iraq or Kuwait, and where there is no Iraqi or Kuwaiti end-user, the claimant must establish 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.⁵⁴ Such a specific showing would include, for example, the inability to deliver the goods to their intended destination because of military operations or the threat of military action during the period 2 August 1990 to 2 March 1991. The cancellation of an order by a buyer in a location that was not subject to military operations or the threat of military action, due, for example, to general instability in the region, does not constitute such a showing.

99. Direct losses may include the costs incurred by the claimant in performing the contract prior to its interruption, additional costs incurred as a result of the interruption, as well as some portion of the profits that the claimant would have earned under the contract, as described in further detail at paragraphs 105 and 106 below. In many of the contracts where performance by the claimant was interrupted between 2 August 1990 and 2 March 1991, payment by the Iraqi party was not due until after 2 August 1991. For such contracts Iraq's liability extends to the costs reasonably incurred prior to the interruption of performance of the contract and, where appropriate, subject to the duty of mitigation, the expected profits under the contract apportioned over the period during which they would have been earned. Only amounts accrued within the compensable period may be awarded.⁵⁵

100. The additional costs described in paragraph 90 above are compensable where a claimant has demonstrated that the costs reasonably would have been expected to occur as a result of the interruption given the nature of the particular transaction or the claimant's business, and that the costs are reasonable in nature, duration and amount.⁵⁶ With respect to the additional costs related to loans allegedly taken out to finance the production of goods in the claims under review, the Panel finds that the claimants have failed to demonstrate either that they actually incurred such costs or that these costs reasonably would have been expected as a direct result of Iraq's invasion and occupation of Kuwait, given the size and nature of the contracts in question.⁵⁷ With respect to the other additional costs under review, the Panel

finds that they are not compensable as they would have been incurred in the course of the claimant's normal business practice and were not tied to a specific contract that was interrupted as a direct result of Iraq's invasion and occupation of Kuwait.⁵⁸ Where the costs of maintaining performance bonds (guarantees) are claimed, such costs are compensable in principle if the performance bond was required under the interrupted contract.

(c) Verification and valuation

101. In the following paragraphs the Panel sets forth the type of documentation and other evidence that should normally be submitted in support of claims involving interrupted contracts.

102. The existence of a contract must first be established, as well as the contract price, and the originally scheduled delivery or installation dates, and payment dates. The claimant must produce sufficient evidence that the contract was in effect as of 2 August 1990 and that its interruption was a direct result of Iraq's invasion and occupation of Kuwait. Proof is also required of the costs incurred at the time of the interruption of the contract, as well as of the profit that reasonably could have been expected from the contract. In addition, where the claim relates to goods that could not be delivered, evidence regarding the status of the goods after the interruption is required (e.g. whether the goods were resold or scrapped).

103. Depending on the facts of the claim in question, the relevant documents will include contracts, purchase orders, progress reports, production records, delivery records, financial records or other contemporaneous business records. Where the Commission's evidentiary standard requires the review of financial records in order to establish whether a loss occurred, claimants that are incorporated in jurisdictions where there is no requirement to maintain financial records are nonetheless subject to the same evidentiary standards as claimants that are required to maintain financial records.

104. Where claimants seek compensation for additional costs such as storage charges or costs of modifying goods, documentary evidence that such costs were actually incurred and of their amount is required. Appropriate evidence will include invoices, production records or contemporaneous business records.

105. In consideration of the above, where the contract was interrupted as a direct result of Iraq's invasion and occupation of Kuwait, the Panel recommends compensation as follows:

(a) Where the manufacture of the goods was completed, compensation is recommended for the contract price less any costs avoided by not having to complete the original contract.⁵⁹

(b) Where manufacture of the goods was partially completed, compensation is recommended for all costs actually incurred, which may include "variable costs" plus reasonable overhead costs.⁶⁰ Lost profits may be awarded based upon the degree of fulfilment of the contract and until the time when the claimant could reasonably have found a substitute for the original contract.

(c) Compensation is recommended for reasonable incidental costs, including expenses incurred by the claimant in taking reasonable steps to mitigate its loss, such as costs incurred in resale, additional transportation and storage costs, repackaging or other expenses incurred in modifying the goods.⁶¹

106. Any recommended compensation is subject to the following deductions:

(a) Any advance payments received by the claimant pursuant to the original contract are deducted when assessing compensation.

(b) Any proceeds from resale of the goods or their component parts, and any costs avoided as a result of not having to complete performance of the original contract are deducted.⁶² Where the claimant resold the goods or the component parts, the Panel has verified that the resale price appears reasonable, given the nature of the goods in question.

107. It is incumbent upon the claimant to demonstrate the steps taken to avoid or reduce its loss. If the claimant has failed to take reasonable steps to mitigate its loss, the amount of any recommended compensation will reflect such failure. Where the claimant has failed to take reasonable steps to mitigate its losses, compensation is recommended only in an amount equal to the difference between the original contract price and the fair market price of the goods at the time when mitigation should have taken place. Where the claimant has established that, despite reasonable efforts, the goods could not be resold to an alternative buyer, compensation is recommended in an amount equal to the contract price less the salvage value and any costs avoided.⁶³ The Panel has applied the specific rules applicable to contracts for the sale of goods, set forth in annex I below, in making its recommendations.

C. Non-contractual business losses

1. Loss of revenue resulting from a decline in business or interrupted course of dealing

(a) Claims description

108. Several claimants seek compensation for loss of revenue allegedly suffered as a result of a decline in business during Iraq's invasion and occupation of Kuwait and, in some instances, during a period of time thereafter. The losses are based on business relationships with specific customers, as well as on a general decline in business attributed by the claimants to Iraq's invasion and occupation of Kuwait.

109. In general, claimants alleging a decline in business seek compensation for the profits lost during the period of Iraq's invasion and occupation of Kuwait and, in some cases, for a period of time thereafter. The claimed lost profits are usually stated as the difference between the anticipated profits, based on previous years' performance, and the profits actually earned during the period of Iraq's invasion and occupation of Kuwait.

(b) Legal analysis

110. With respect to the directness requirement for decline in business or course of dealing losses, it often will suffice for claimants to show that the loss resulted from one of the five circumstances listed in paragraph 21 of Governing Council decision 7.⁶⁴ In the case of losses suffered outside Iraq or Kuwait, however, the only predicate for a finding of directness relevant to the present claims is paragraph 21(a) of Governing Council decision 7. This section provides that any loss or damage resulting from “military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991” is a direct loss resulting from Iraq’s invasion and occupation of Kuwait.

111. In its second report, the “E2” Panel concluded that “military operations” included both “actual and specific military activities by Iraq in its invasion and occupation of Kuwait, or by the Allied Coalition in its efforts to remove Iraq’s presence from Kuwait”.⁶⁵ With respect to “threat of military action”, the “E2” Panel earlier determined, in its first report, that a “threat” of military action in a location outside Iraq or Kuwait must be a “credible and serious threat that was intimately connected to Iraq’s invasion and occupation” and within the actual military capability of the entity issuing the threat, as judged in the light of the “actual theatre of military operations” during the period involved.⁶⁶ The “E2” Panel defined the scope of military operations and the threat of military action in relation to various locations and time periods in the claims before it so as to delineate the limits of the compensable area and the compensable period (collectively “the compensable area”).⁶⁷

112. The Panel has reviewed the findings and conclusions of the “E2” Panel with respect to the compensable area, as reproduced in table 3 below, and adopts them for purposes of the claims under review.

Table 3. Compensable area

<u>Location</u>	<u>Date</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) ^a	2 August 1990 - 2 March 1991
Persian Gulf north of the 27th parallel ^b	2 August 1990 - 2 March 1991
Israel	15 January - 2 March 1991
Jordanian airspace	15 January - 2 March 1991
Bahrain	22 February - 2 March 1991
Qatar	25 February - 2 March 1991

^a “The Panel confirms that losses sustained within the range of Iraq’s scud missiles in Saudi Arabia, including the adjacent waters and superjacent airspace are, in principle, compensable for the period 2 August 1990 to 2 March 1991.

“In contrast, the Panel finds that Saudi Arabian locations on the Red Sea and in the southern part of the country, being outside the range of Iraq’s scud missiles, were not the subject of a threat of military action by Iraq nor of actual military operations. Although locations in southern Saudi Arabia were used by Allied Coalition Forces, they must be regarded as ‘remote locations utilized as staging areas for supplies and personnel or the airspace traversed when transporting such supplies and personnel’.” E2(3) report, paragraphs 62-63.

^b “The Panel notes that mines were laid by Iraq in the Persian Gulf, in particular in waters off Kuwait where a ‘minebelt’ of approximately 1,200 mines was laid. Based on warnings issued to merchant shipping between 2 August 1990 and 2 March 1991, the Panel finds that there was a grave risk posed not only by the mine field itself but also by the drifting of mines which had broken free. The areas affected included the waters surrounding Iranian ports such as Kharg Island and Bandar-e-Bushehr, as well as Saudi Arabian ports. Accordingly, the Panel concludes that Iraq’s laying of mines in the northern part of the Persian Gulf, defined as the waters above the 27th parallel from the Saudi Arabian coast to the western Iranian coast, constitutes military operations within the meaning of paragraph 21(a) of decision 7.

“There were occasional reports of drifting mines sighted in southern parts of the Persian Gulf. However, the Panel finds that these, being sporadic events, are insufficient to constitute military operations.” E2(3) report, paragraphs 73-74.

113. The Panel determines that, in the claims under review, the non-contractual business losses suffered outside the compensable area are not losses suffered as a direct result of Iraq's invasion and occupation of Kuwait.

114. As the full resumption of business activities would not necessarily have taken place immediately upon cessation of military operations, there may have been a period of time during which those events would have had a continuing effect on the business of the claimant. Certain losses may be compensable for a period extending beyond 2 March 1991 until such point when the effects of Iraq's invasion and occupation of Kuwait ceased to exist, such that the claimant's business could reasonably have been expected to return to normal levels (a "secondary compensation period" or "recovery period").⁶⁸

115. If a claimant establishes that it was based in a compensable area, a direct causal link is deemed to exist 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".⁶⁹

116. Where a claimant was not based within the compensable area but maintained a presence within that area by way of a branch or other establishment, losses from a decline in business related to that presence are compensable under the same criteria as those suffered by claimants based within the compensable area. Any such losses are deemed to have resulted directly from Iraq's invasion and occupation of Kuwait.⁷⁰

117. Where a claimant was not located in the compensable area and did not have a presence in the compensable area, a decline in business is not considered, in principle, to have resulted directly from Iraq's invasion and occupation of Kuwait. The direct connection between the loss alleged and Iraq's invasion and occupation of Kuwait must be proven specifically by the claimant consistent with the provisions of paragraph 11 of Governing Council decision 9.

118. Paragraph 11 of Governing Council decision 9 governs the compensability of claims for losses relating to transactions that have been part of a previous business practice or course of dealing.⁷¹ It provides that Iraq may be liable "where a loss has been suffered relating to a transaction that has been part of a business practice or course of dealing" under the same principles that apply to contract losses. However, under this provision, "[n]o liability exists for losses related to transactions that were only expected to take place based on a previous course of dealing".⁷²

119. A claim filed by a claimant located outside the compensable area and without a presence in the compensable area for lost profits based on transactions which had been a part of an established business practice or course of dealing is compensable only under certain conditions. First, the claimant must show that there was a regular course of dealing in the past with a party located in or with a presence within the

compensable area. Second, the claimant must demonstrate that “a consistent level of income and profitability had been realized 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”.⁷³

(c) Verification and valuation

120. With respect to decline in business claims, the claimant must demonstrate that it was based or maintained a presence in a compensable location. Such proof may include registration certificates, business licences or lease agreements. 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. 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 include financial statements and management accounts.⁷⁴ The amount of compensation is reduced if the claimant has not taken reasonable steps to mitigate its losses.

121. Where the claimant was not located in the compensable area and did not maintain a presence there, the claimant must produce sufficient evidence to demonstrate a previous course of dealing with parties located within the compensable area as defined in paragraphs 111 and 112 above that was interrupted by Iraq’s invasion and occupation of Kuwait. Relevant evidence includes contracts, purchase orders, delivery records, or distributorship agreements. The amount of compensation is calculated in a manner similar to a decline in business claim, as discussed in paragraph 120 above.

122. The appropriate secondary compensation period, if any, is assessed on the basis of the circumstances applicable to each claim. In each case, extraordinary profits realized after the cessation of hostilities that were directly attributable to Iraq’s invasion and occupation of Kuwait are normally set off against any loss suffered.⁷⁵

2. Increased costs

(a) Claims description

123. Various claimants seek compensation for increased costs incurred in the conduct of their business operations that are alleged to have resulted from Iraq’s invasion and occupation of Kuwait, such as freight charges, storage charges, fuel charges, penalties incurred in cancelling contracts, legal fees that were incurred in order to address situations resulting from Iraq’s invasion and occupation of Kuwait, and war risk insurance premia paid in respect of goods shipped to and from locations in the Middle East.

(b) Legal analysis

124. 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. Moreover, these costs are compensable only to the extent that they were incremental and would not have been incurred in the course of the claimant's normal business practice, or were not passed on to customers or recovered from other sources.⁷⁶

(c) Verification and valuation

125. With respect to increased costs, the claimant must establish that it incurred the costs in question and that they were incremental to the costs that claimant would have incurred in the normal course of its business. Relevant documents will include invoices, management accounts and other internal contemporaneous records of the claimant.

126. 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 the course of the claimant's normal business practice, or were passed on to customers or recovered from other sources.

D. Payment or relief to others

1. Salaries and termination payments, detention allowances, and reimbursement for personal property losses

(a) Claims description

127. Several claimants seek compensation for salaries and wages paid to non-productive employees, including employees who were held hostage in Iraq and Kuwait, those who were evacuated from the region, and those remaining in the region who were unable to work productively as a result of Iraq's invasion and occupation of Kuwait.

128. Compensation also is sought for payments made to expatriate staff for personal property abandoned in Kuwait and Iraq following the evacuation of the employees during the period of Iraq's invasion and occupation of Kuwait.

(b) Legal analysis

129. Salary 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, on the basis that staff could not reasonably be expected to perform productive tasks in those locations during that period.⁷⁷ Claims with respect to salary payments to employees in other areas that were the subject of military operations or threat of military action, as described in paragraphs 111 and 112 above, are compensable to the extent that the lack of productivity was the direct result of Iraq's invasion and occupation of Kuwait.⁷⁸

130. Costs incurred by the claimant in providing accommodation, food and bonus payments to detained staff, pursuant to Governing Council decision 7, are compensable in principle to the extent that

they were reasonable in the circumstances.⁷⁹ 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 are otherwise justified under the circumstances and the amounts paid are reasonable.⁸⁰

(c) Verification and valuation

131. In the following paragraphs the Panel sets forth the type of documentation and other evidence that should normally be submitted in support of claims involving salaries and termination payments, detention allowances, and reimbursement for personal property losses.

132. 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 they were in the compensable area. The claimant must then demonstrate that the cost was in excess of the claimant's usual expenditure in relation to those employees 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. The claimant must also provide evidence of actual payment of the alleged sums. Relevant documents in this regard include contracts of employment, payroll records and other contemporaneous internal documents of the claimant.

133. With respect to unproductive salary payments, evidence establishing that the employees in question could not be reassigned to other duties is required. In the present claims this requirement has been met in so far as the claimants have established that the employees in question were detained in Kuwait or Iraq.

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

135. Where the claim relates to payments to staff for lost personal property, any compensation already awarded to the employee by the Commission for such losses is deducted.

2. Evacuation costs

(a) Claims description

136. Several claimants seek compensation for the cost of evacuating staff and their families from Iraq or Kuwait 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 expenditure for food and other living expenses in safe locations.

(b) Legal analysis

137. 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. Further, 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 a threat of military action by either side are compensable in principle.⁸¹ However, only extraordinary or incremental and temporary expenses are compensable.⁸²

138. In the circumstances of the claims under review, costs incurred for transportation from Iraq and Kuwait and accommodation and food associated with the evacuation, 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.⁸³

(c) Verification and valuation

139. 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 claimant must demonstrate that the costs were incremental and would not have been incurred by the claimant in the course of its normal business operations, as part of a contractual duty or other obligation.

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

E. Tangible property losses

1. Claims description

141. Several claimants seek compensation for tangible property that was stolen, lost or destroyed in Iraq or Kuwait during the period of the invasion and occupation. The property in question includes office furniture and equipment, inventory, vehicles, machinery and cash.

2. Legal analysis

142. Claims for damaged or lost tangible assets are compensable in principle provided that the claimant can establish ownership of the assets, that the assets were in Iraq or Kuwait as of 2 August 1990, and that the assets were lost or destroyed during Iraq's invasion and occupation of Kuwait.⁸⁴ With respect to claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims.⁸⁵

3. Verification and valuation

143. To establish a compensable tangible property loss, a claimant must submit evidence of ownership and existence of the assets in Iraq or Kuwait as of 2 August 1990. Relevant documents include asset registers, inventory lists, import certificates and witness statements.⁸⁶

144. For claims based on replacement costs, such costs are determined and an assessment is made as to whether the claimant's calculation of the loss reflects appropriate depreciation, normal maintenance or betterment.⁸⁷ Adjustments are made, as necessary. For claims based on net book value, the claimant must establish the cost and date of acquisition of the asset from the documents provided. The depreciation applied by the claimant is reviewed for reasonableness and appropriate adjustments made.⁸⁸

F. Advance rental payments

1. Claims description

145. Several claimants seek compensation for advance rental payments made in respect of premises in Kuwait and Iraq that could not be occupied because of Iraq's invasion and occupation of Kuwait.

2. Legal analysis

146. Advance rental payments for premises in Iraq and Kuwait are compensable if the claimant's "inability to receive the benefit of the amounts paid in rent during the relevant period was the direct result of Iraq's invasion and occupation of Kuwait". However, where such a claim is submitted together with a separate claim for loss of profits, rental payments will not be compensated as a separate loss, but will be assessed as part of the claim for lost profits.⁸⁹ The Panel notes that the present claimants do not submit claims for lost profits.

3. Verification and valuation

147. The claimant must establish its interest in the property in Kuwait or Iraq as at 2 August 1990. Relevant documents will include rental agreements or financial records evidencing such rental. The claimant must also provide evidence of payment of the rent. Relevant documents in this regard include receipts, bank records or contemporaneous internal financial documents of the claimant.

148. The normal measure of compensation is the rent paid for the period during which the inability to use the premises was the direct result of the invasion and occupation of Kuwait. For these purposes, the compensable periods set forth in paragraph 112 above apply. As in some instances a claimant could not reasonably be expected to resume operations immediately after the cessation of military operations, the Panel may also recommend compensation for a short period thereafter if this is appropriate in the context of the claim under review.

G. Currency fluctuation losses

1. Claim description

149. One claimant seeks compensation for losses allegedly suffered due to the devaluation of its domestic currency following Iraq's invasion and occupation of Kuwait. The claimant alleges that Iraq's invasion and occupation of Kuwait led to economic instability in the Middle East resulting in the decline in value of its domestic currency.

2. Legal analysis

150. In Governing Council decision 15, it is stated at paragraph 5:

“In all cases, Commissioners will require evidence that claims fall within the criteria of direct loss as set out in paragraph 16 of resolution 687 (1991) in order for them to be eligible for compensation by the Compensation Fund. It will not be enough for claimants to argue that losses were due to the chaotic economic situation following Iraq's unlawful invasion and occupation of Kuwait.”

151. The Panel notes that many factors may have affected the value of the claimant's domestic currency.⁹⁰ With respect to the claim under review, the Panel finds that the claimant has failed to prove that the devaluation of the currency was the direct result of Iraq's invasion and occupation of Kuwait, rather than other market factors. Accordingly, the claim is not compensable.

H. Loss of funds in bank accounts

1. Claims description

152. One claimant seeks compensation for funds held in a bank account in Iraq. In this case, the funds were to be applied to meet the claimant's business expenses in Iraq.

2. Legal analysis

153. Claims for funds held in Iraqi bank accounts are compensable if the claimant had a reasonable expectation that it could transfer the funds outside Iraq, but such claims are not compensable if the funds were not exchangeable for foreign currency. As the claim under review is stated by the claimant to relate to funds that were to meet local expenses, the Panel determines that the claim is not compensable since there was no reasonable expectation that they could be transferred outside Iraq.⁹¹

3. Verification and valuation

154. For the reason stated in paragraph 153 above, the claim for funds in Iraqi bank accounts presently under review is not compensable. Accordingly, the Panel does not set forth the type of documentation and other evidence that should normally be submitted in support of such claims.

IV. INCIDENTAL ISSUES

A. Date of loss

155. In its previous reports, the Panel has considered “the date that the loss occurred” for the purpose of determining the appropriate exchange rate to be applied to losses stated in currencies other than United States dollars, and with respect to the possible award of interest at a later date in accordance with Governing Council decision 16. When the loss occurred depends most significantly on the character of the loss. These findings are summarized below with respect to each loss type in turn, and have been applied to the claims under review.

156. 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.⁹² 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.

157. With respect to claims for decline in business or interrupted course of dealing 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.⁹³

158. 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 1990.⁹⁴

159. 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.⁹⁵

160. With respect to claims for advance rental payment, the Panel selects 2 August 1990 as the date of loss as that date generally coincides with the claimant’s loss of the ability to receive the benefit of the amounts paid in rent.

B. Currency exchange rate

161. 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 loss. 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 168.

162. Noting that all prior panels have looked to the United Nations Monthly Bulletin of Statistics (the “United Nations Monthly Bulletin”) for determining commercial exchange rates into United States dollars, the Panel adopts that source for the data to be utilized in exchange rate calculations.

163. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 156 above 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 United Nations Monthly Bulletin.

164. For claims for decline in business or interrupted course of dealing 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 United Nations Monthly Bulletin for the months over which the particular claimant is compensated.⁹⁶

165. For claims for payment or relief to others within this instalment, including evacuation costs, the Panel, noting that the date of loss set forth in paragraph 158 above for such claims is 15 November 1990 and is consistent with the decision of the “F1” Panel, decides that the appropriate rate will be that rate reported in the United Nations Monthly Bulletin for the month of November 1990.⁹⁷

166. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 159 above 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 United Nations Monthly Bulletin.

167. For claims for advance rental payments, the Panel, noting that the date of loss set forth in paragraph 160 above 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 United Nations Monthly Bulletin.

168. 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 last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.⁹⁸

C. Interest

169. 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”.

170. 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 155-160 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claims preparation costs

171. Several claimants seek compensation for costs 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

172. Based on the foregoing, the Panel recommends that the amounts set out in annex III below, totalling 11,241,834 United States dollars be paid in compensation for direct losses suffered by the claimants as a result of Iraq's invasion and occupation of Kuwait.

Geneva, 10 October 2002

(Signed) Mr. Bruno Leurent
Chairman

(Signed) Mr. Kaj Hobér
Commissioner

(Signed) Mr. Andrei Khoudorjov
Commissioner

Notes

¹ The category “E2” claims 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 fifth 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” (“E2(4) report”), the second being the “Report and recommendations of the Panel of Commissioners concerning the sixth instalment of ‘E2’ claims” (“E2(6) report”), the third being the “Report and recommendations of the Panel of Commissioners concerning the eighth instalment of ‘E2’ claims” (“E2(8) report”), and the fourth being the “Report and recommendations of the Panel of Commissioners concerning the tenth instalment of ‘E2’ claims” (“E2(10) report”).

³ This figure includes amounts claimed for interest and claims preparation costs. As explained in paragraphs 169 and 170 of this report, the Governing Council will consider claims for interest, where an amount has been awarded for the principal sum claimed, at a future date (See paragraph 2 of Governing Council decision 16). As explained in paragraph 171 of this report, the Governing Council will also consider the issue of claims preparation costs at a later date.

⁴ Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the statistics for the instalment in his thirty-sixth report dated 10 July 2001.

⁵ See E2(4) report, paragraph 205.

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 See 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 paragraph 6 of decision 9 of the Governing Council which states that “[t]he trade embargo and related measures ... will not be accepted as the basis for compensation”. See also Governing Council decision 15, paragraph 9.

⁹ See also E2(4) report, paragraphs 154-157, see, e.g., paragraph 82.

¹⁰ “United Nations Compensation Commission Claim Form for Corporations and Other Entities (Form E): Instructions for Claimants”, paragraph 6.

¹¹ Ibid.

¹² Governing Council decision 7, paragraph 23.

¹³ See E2(4) report, E2(6) report, E2(8) report and E2(10) report.

¹⁴ E2(1) report, paragraph 89.

¹⁵ As stated in the E2(1) report, paragraph 90: “In the case of contracts with Iraq, where the performance giving rise to the original debt had been rendered by a claimant more than three months prior to 2 August 1990, that is, prior to 2 May 1990, claims based on payments owed, in kind or in cash, for such performance are outside of the jurisdiction of the Commission as claims for debts or obligations arising prior to 2 August 1990”.

¹⁶ E2(4) report, paragraph 94; E2(6) report, paragraph 34; E2(8) report, paragraph 62; E2(10) report, paragraph 46.

¹⁷ E2(4) report, paragraph 89; E2(6) report, paragraph 35; E2(8) report, paragraph 63; E2(10) report, paragraph 47.

¹⁸ Such performance may be either complete performance under the contract or performance of part of the contract as long as a specific amount was agreed to be paid for that part. See also E2(1) report, paragraph 90.

¹⁹ E2(4) report, paragraphs 88-96.

²⁰ Ibid., paragraph 92.

²¹ 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)”.

²² E2(4) report, paragraphs 88-96.

²³ See E2(1) report, paragraph 87 and E2(4) report, paragraph 83.

²⁴ These factual circumstances 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. Other factors also affected commercial activities in Iraq, such as the following: 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. See E2(4) report, paragraphs 106-116.

²⁵ Governing Council decision 15 clarifies that the freezing of assets by national governments in anticipation of the prohibitions in United Nations Security Council resolution 661 (1990) constitutes measures related to the trade embargo and, as such, are covered by Governing Council decision 9.

²⁶ See paragraph 114 above; E2(4) report, paragraphs 118-119; E2(6) report, paragraph 42; E2(8) report, paragraph 70; E2(10) report, paragraph 121.

²⁷ E2(4) report, paragraph 119; see also E2(6) report, paragraph 42; E2(8) report, paragraph 70; E2(10) report, paragraph 54.

²⁸ E2(4) report, paragraph 165.

²⁹ Ibid., paragraphs 159 and 165.

³⁰ 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.

³¹ In respect of one claim, Iraq supplied statements from a bank in the United States of America demonstrating that payments had been made to the claimant-seller. The Panel concluded, however that, given the payment dates, the evidence of payment provided by Iraq did not relate to the shipments that were the subject of the claim.

³² E2(4) report, paragraphs 135-136.

³³ Ibid.

³⁴ E2(4) report, paragraph 159.

³⁵ E2(4) report, paragraph 123. See also E2(6) report, paragraph 66; E2(8) report, paragraph 92; E2(10) report, paragraph 75.

³⁶ As noted by the Panel in the E2(4) report, 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. 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 sea was prevented by the laying of mines in its offshore waters. In addition, there was widespread destruction of property by Iraqi forces and a breakdown of civil order in Kuwait. The E2(4) report, paragraphs 127-133 cites the "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) ("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). See also E2(1) report, paragraphs 146-147.

³⁷ E2(4) report, paragraphs 127-131. See also E2(6) report, paragraph 65; E2(8) report, paragraph 93; E2(10) report, paragraph 76.

³⁸ E2(8) report, paragraph 72.

³⁹ The Panel also refers to the guidelines regarding the scope of this duty in respect of contracts for the sale of goods, set forth in annex I to this report.

⁴⁰ E2(4) report, paragraphs 161-162; 203(d).

⁴¹ Ibid., paragraph 203(c).

⁴² See E2(4) report, paragraphs 127-131.

⁴³ E2(4) report, paragraph 147(b); E2(6) report, paragraph 60. The Panel also notes that the postal service in Kuwait suffered an almost total loss of equipment and supplies and, immediately after the liberation of Kuwait, there was no postal service in that country. Accordingly, the Panel finds that goods at Kuwaiti post offices on or after 17 July 1990 are similarly presumed to have been lost or destroyed in transit as a direct result of Iraq's invasion and occupation of Kuwait. See Farah Report, paragraph 359.

⁴⁴ 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. E2(6) report, note 33.

⁴⁵ E2(4) report, paragraph 143; E2(6) report, paragraph 61.

⁴⁶ E2(4) report, paragraph 144; E2(6) report, paragraph 61.

⁴⁷ E2(4) report, paragraph 147; E2(6) report, paragraph 62.

⁴⁸ E2(1) report, paragraph 98.

⁴⁹ Ibid., paragraphs 90 and 98.

⁵⁰ See E2(1) report, paragraph 87; E2(4) report, paragraph 83.

⁵¹ E2(1) report, paragraph 100; E2(6) report, paragraph 78.

⁵² See also E2(4) report, paragraph 123.

⁵³ Governing Council decision 9, paragraph 10.

⁵⁴ E2(4) report, paragraphs 151-153.

⁵⁵ Ibid., paragraph 125. For "compensable period", see paragraphs 111-112.

⁵⁶ Ibid., paragraph 162.

⁵⁷ E2(4) report, paragraphs 159 and 165; E2(6) report, paragraph 86.

⁵⁸ E2(6) report, paragraph 125; E2(8) report, paragraph 117.

⁵⁹ E2(4) report, paragraph 161.

⁶⁰ "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.

⁶¹ E2(4) report, paragraph 162; E2(6) report, paragraph 89; E2(8) report, paragraph 123(e), E2(10) report, paragraph 114.

⁶² E2(6) report, paragraph 89.

⁶³ Ibid., paragraph 90.

⁶⁴ See paragraph 20 above.

⁶⁵ E2(2) report, paragraph 64.

⁶⁶ E2(1) report, paragraphs 158-161. See also E2(2) report, paragraph 67, notes 13 and 14.

⁶⁷ E2(3) report, paragraph 77.

⁶⁸ E2(2) report, paragraph 142; E2(6) report, paragraph 105; E2(8) report, paragraph 150.

⁶⁹ E2(2) report, paragraph 78; See also E2(3) report, paragraph 101.

⁷⁰ E2(3) report, paragraph 102; E2(4) report, paragraph 181.

⁷¹ E2(4) report, paragraph 183.

⁷² Governing Council decision 9, paragraph 11.

⁷³ E2(4) report, paragraphs 183-186.

⁷⁴ E2(2) report, paragraphs 146-152.

⁷⁵ See E2(6) report, paragraph 106.

⁷⁶ E2(3) report, paragraphs 87-100 and 156-158; E2(8) report, paragraph 160.

⁷⁷ E2(1) report, paragraphs 213 and 237; E3(1) report, paragraphs 172-174; E2(8) report, paragraph 140.

⁷⁸ See E2(1) report, paragraphs 252-253.

⁷⁹ E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 141.

⁸⁰ Governing Council decision 7; E2(3) report, paragraph 162 and F1(1.1) report, paragraphs 66-68; E2(8) report, paragraph 143.

⁸¹ See, for example, E2(1) report, paragraphs 133, 153; E2(2) report, paragraph 60; E3(1) report, paragraph 177; F1(1.1) report, paragraphs 94-96; E2(8) report, paragraph 152.

⁸² E2(3) report, paragraph 79, citing F1(2) report, paragraph 101; E2(8) report, paragraph 152.

⁸³ E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 153.

⁸⁴ Governing Council decision 9, paragraphs 12 and 13.

⁸⁵ E2(7) report, paragraph 116; E2(10) report, paragraph 151.

⁸⁶ As noted by the "E2" Panel, a high level of scrutiny is applied with respect to the valuation and verification of claims for cash. See E2(3) report, paragraph 206; E2(7) report, paragraph 116.

⁸⁷ E2(1) report, paragraphs 271-273; E2(10) report, paragraph 153.

⁸⁸ E2(3) report, paragraphs 203-205; E2(10) report, paragraph 153.

⁸⁹ See E2(3) report, paragraph 158.

⁹⁰ The “E2” and “F2” Panels have previously declined to award compensation for claims for losses caused by currency fluctuations, finding that the claimants had failed to demonstrate that the asserted losses were a direct result of Iraq’s invasion and occupation of Kuwait. See E2(9) report, paragraph 202; F2(1) report, paragraph 135.

⁹¹ E2(1) report, paragraphs 136-140.

⁹² E2(1) report, paragraph 211.

⁹³ Ibid., paragraphs 209-210.

⁹⁴ Ibid., paragraph 212.

⁹⁵ Ibid., paragraph 213.

⁹⁶ Ibid., paragraph 216.

⁹⁷ Ibid., paragraph 218; F1(1.1) report, paragraph 101.

⁹⁸ E2(1) report, paragraph 220.

Annex I

CLAIMANT'S DUTY TO MITIGATE IN RESPECT OF LOSSES
RELATING TO SALE OF GOODS CONTRACTS

1. The Panel recalls the following guidelines in respect of the claimant's duty to mitigate its losses as set forth in its E2(4) report, paragraphs 202 to 203:

“(a) Once it is established that a contract could not be performed or that performance could not be completed because of Iraq's invasion of Kuwait, the duty of mitigation would generally require that the claimant sell the undelivered goods to a third party in a reasonable time and in a reasonable manner. Storage of the goods for an indefinite period of time, in the absence of efforts to re-sell them, would not normally be considered by the Panel to meet this requirement of reasonableness. In addition, in discharging its duty to mitigate, the claimant must take reasonable steps to preserve the goods or commodities, in conditions appropriate to their nature, pending re-sale to a third party or resumption of performance of the original sales contract.

“(b) With respect to the commencement of the duty to mitigate, the Panel determines the following:

“(i) As regards perishable goods, the claimant should have taken steps to sell the goods to third parties promptly after Iraq's invasion of Kuwait on 2 August 1990. This applies whether or not the goods were destined for Iraq or Kuwait or for another country.

“(ii) Concerning non-perishable goods, the Panel finds that different rules should apply depending on whether the original contract involved an Iraqi party or a Kuwaiti party.

“(iii) As regards contracts with Iraqi parties, once Iraq invaded Kuwait on 2 August 1990 it was not unreasonable for a claimant to wait and see whether diplomatic or other efforts to bring an end to the occupation of Kuwait bore fruit and whether commercial circumstances might permit the resumption of the performance under the contract. However, upon the commencement of the military operations of the Allied Coalition Forces against Iraq on 16 January 1991, a claimant should have taken steps to resell its goods to third parties since, at that time, it should have been clear to the claimant that the possibility of continuing a commercial relationship with an Iraqi customer was seriously jeopardised. A similar rule applies to the situation where the goods were very specialised or where they had been manufactured to the Iraqi purchaser's specifications; in such situations, it would have been reasonable for a claimant to take appropriate steps to obtain some realisable value for the goods, even stripped of its customised parts. Therefore, with respect to specially manufactured as well as fungible goods destined for the Iraqi market, the claimant's duty to mitigate began

on 16 January 1991.

“(iv) The situation is different for those claimants engaged in transactions with a Kuwaiti purchaser for the sale of fungible or specially manufactured goods. Such claimants could have reasonably assumed that once the Allied Coalition Forces launched military operations, it was likely that Kuwait would be liberated and commercial relations would resume. Under these circumstances, it was not unreasonable for a claimant to further wait in order to resume performance with the original Kuwaiti purchaser or, failing such resumption, to look to potential third party customers to purchase the goods.

“(c) The same time frames, as described in subparagraphs (b)(i) through (iii) above, apply with respect to goods that were partially manufactured when Iraq invaded Kuwait. In such situations, it would normally have been reasonable for a claimant to have elected one of two options to mitigate its loss: complete the manufacture and then attempt to resell the goods; or cease manufacture and resell the raw materials for scrap or salvage value.

2. “Proceeding on the basis of the foregoing determinations, the Panel makes the following findings regarding the normal measure of compensation with respect to the claims under review:

“(a) If 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 resale transaction.

“(b) The duty to mitigate does not require that the resale efforts of the claimant be successful. Rather, it requires that the seller make reasonable efforts to reduce its loss. Thus, where a claimant proves that it has made reasonable, although unsuccessful, efforts to resell the goods at an appropriate price, the compensation will be equivalent to the full amount of the contract price, less salvage value, together with reasonable costs of mitigation.

“(c) If the claimant has failed to mitigate, the amount of compensation will reflect such failure. As a general rule, 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 when mitigation should have taken place.

“(d) Expenses that are appropriate in nature and reasonable in duration, incurred by the claimant in taking reasonable steps to mitigate its losses, are direct losses in view of the fact that the claimant was under a duty to mitigate any losses that could reasonably be avoided. Accordingly, a claimant may, in principle, recover compensation for reasonable expenses such as transportation and other costs to return the goods or dispatch them to another buyer; storage fees and maintenance charges pending resale; advertising costs; repackaging and relabelling costs, and other expenses incurred in the sale of the goods to third parties. Lawyers' fees incurred in efforts to collect a compensable debt are considered a reasonable step in mitigation and are, likewise, compensable.

“(e) In addition, where the claimant has resold the goods at a profit, the profit will be used in the calculation of compensation to offset any losses suffered.

Annex II

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

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
COMPENSABILITY		
1	“Arising prior to” exclusion	All or part of the claim is based on a debt or obligation of Iraq that arose prior to 2 August 1990 and is outside the jurisdiction of the Commission pursuant to Security Council resolution 687 (1991).
2	Part or all of loss is not direct	The type of loss in whole or part, is in principle not a direct loss within the meaning of Security Council 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	Part or all of claimed loss is unsubstantiated	The 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 Rules.
6	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.
7	No proof of loss	The claimant has not established that any loss was suffered.

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
8	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 Rules.
9	Non-compensable bank balance held in Iraq	The claimant has not established that the funds were exchangeable for foreign currency and, accordingly, that it had a reasonable expectation that it could transfer the funds out of Iraq.
10	Trade embargo is sole cause	The loss claimed was caused exclusively by the application of the trade embargo or related measures imposed by or in implementation of Security Council resolution 661 (1990) and other relevant resolutions.
11	Loss is not compensable under Governing Council decision 19	The claim relates to costs in connection with operations of the Allied Coalition Forces.
VERIFICATION AND VALUATION		
12	Part or all of loss is unsupported	The claimant has failed to file documentation supporting the amount of the claimed loss; or, where documents have been provided, these do not support the amount of part or all of the claimed loss.
13	Calculated loss is less than loss alleged	Applying the Panel's valuation methodology, the value of the claim was assessed to be less than that asserted by the claimant.
14	Insufficient evidence of value	The claimant has produced insufficient evidence to prove all or part of the value of its losses, as required under article 35 of the Rules.
15	Failure to establish appropriate efforts to mitigate	The claimant has not taken such measures as were reasonable in the circumstances to minimize the loss as required under paragraph 23 of Governing Council decision 9 and paragraph 9(IV) of decision 15.

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
16	Reduction to avoid multiple recovery	Although the claim is found to be eligible, the Panel concludes that an award has already been made for the same loss in this or another claim before the Commission. Accordingly, the amount of compensation already awarded for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3.
OTHER GROUNDS		
17	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, a nil award is recommended for interest claimed on such principal amounts.
18	Principal sum not compensable	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts.
19	Claim preparation costs	The issue of claim preparation costs is to be resolved by the Governing Council at a future date.

Annex III

RECOMMENDED AWARDS FOR THE TWELFTH INSTALMENT OF “E2” CLAIMS

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
1	Austria	4000125	HAP Export Import GesmbH	ATS	67,580	6,145	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	ATS	34,307	ATS	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	95-107	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ATS	33,273	ATS	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65	
2	Austria	4005984	ERNEX August Erne Stickereifabrikation und Export Gesellschaft m.b.H. & Co. KG	ATS	58,880	5,354	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ATS	58,880	ATS	58,880	5,234	N/A		5,234
3	Austria	4005985	Weitzer & Sohne. MbH & C. KG	ATS	813,674	73,984	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	813,674	ATS	0	0	"Arising prior to" exclusion	39-44	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
4	Bangladesh	4005983	Minar International (BD) Ltd.	IQD	296,889	954,627	Contract	Interrupted service contract (Iraq): Actual costs incurred (air tickets)	IQD	5,453	USD	8,505	8,505	Part or all of claimed loss is unsubstantiated; No proof of loss	26-33, 92-107	8,505
							Contract	Interrupted service contract (Iraq): Actual costs incurred (security deposit)	IQD	25,000	IQD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	26-33, 92-107	
							Contract	Interrupted service contract (Iraq): Contract price and actual costs incurred	IQD	248,436	IQD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	26-33, 92-107	
							Other tangible property	Damage or total loss (Iraq): Value of supplies and personal property	IQD	18,000	IQD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	26-33, 142-144	
5	Belgium	4000180	Toplight NV	DEM	20,169	12,912	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	20,169	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65	0
6	China	4001020	Beijing Textiles Import & Export Corporation	USD	116,963	116,963	Contract	Goods shipped to Kuwait but diverted: Loss of profit	USD	98,032	USD	0	0	No proof of loss	68-77	0
							Contract	Goods shipped to Kuwait but diverted: Increased costs (freight)	USD	15,760	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	124-126	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Contract	Goods shipped to Kuwait but diverted: Increased costs (storage costs)	USD	3,171	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	124-126	
7	China	4001021	Beijing Carpet Import & Export Corporation	USD	14,251	14,251	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	8,350	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85	0
							Interest		USD	5,901	USD	0	0	Principal sum not compensable		
8	China	4001024	China Tuhsu Guangdong Tea Import & Export Corporation	USD	13,556,840	13,556,840	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,292,690	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	2,264,150	USD	0	0	Principal sum not compensable		
9	China	4001025	Shanghai Textile Import & Export Corporation	USD	3,153,240	3,153,240	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,379,345	USD	0	0	Part or all of loss is not direct	48	654,758
							Contract	Goods shipped to Iraq and Kuwait but diverted: Loss of profit	USD	667,151	USD	654,758	654,758	Calculated loss is less than loss alleged	68-77	
							Interest		USD	106,744	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
10	China	4001026	Shanghai Stationary & Sporting Goods Import & Export Corporation	USD	22,665,198	22,665,198	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	17,848,649	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	39-58	0
							Interest		USD	4,816,549	USD	0	0	Principal sum not compensable		
11	China	4001027	China National Chemicals I/E Corp, Shanghai Branch	USD	718,472	718,472	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	603,978	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	0
							Interest		USD	114,494	USD	0	0	Principal sum not compensable		
12	China	4001028	Shanghai Metals and Minerals Imp./ Exp. Corporation	USD	14,617,787	14,617,787	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,557,005	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	3,060,782	USD	0	0	Principal sum not compensable		
13	China	4001029	Shanghai Machinery Import & Export Corporation	USD	1,268,236	1,268,236	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	859,460	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	183,277
							Contract	Goods shipped to Kuwait and Iraq but diverted: Increased costs (transportation and storage)	USD	52,759	USD	0	0	Part or all of claimed loss is unsubstantiated	29, 124-126	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount	Amount	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
										recommended in original currency or currency of loss ^e	recommended in USD					
							Contract	Goods shipped to Kuwait and Iraq but diverted: Loss of profit	USD	298,630	USD	183,277	183,277	Insufficient evidence of value	68-77	
							Interest		USD	57,387	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
14	China	4001030	Shanghai Toys Import and Export Corporation	USD	5,877,467	5,877,467	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	4,459,906	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	1,417,561	USD	0	0	Principal sum not compensable		
15	China	4001031	Shanghai Watch & Clock Imp.& Exp.Co. Ltd.	USD	139,112	139,112	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	124,829	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	14,283	USD	0	0	Principal sum not compensable		
16	China	4001032	Shanghai Tea Imp. & Exp. Corporation	USD	29,646,572	29,646,572	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	23,881,423	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	5,765,149	USD	0	0	Principal sum not compensable		
17	Cyprus	4000202	Sunshoes Ltd.	USD	296,649	296,649	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	183,000	USD	0	0	Part or all of claimed loss is unsubstantiated	29, 95-107	0

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners</u>					
				<u>Amount claimed in original currency^b</u>	<u>Total amount claimed restated in USD^c</u>		<u>Type of loss</u>	<u>Sub- category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss^e</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award^f</u>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>	
							Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	51,000	USD	0	0	Part or all of claimed loss is unsubstantiated	29, 95-107	
							Contract	Goods shipped to Kuwait but diverted: Loss of profit, increased costs and demurrage charges	USD	33,672	USD	0	0	Part or all of claimed loss is unsubstantiated	29, 68-77, 124-126	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	19,163	USD	0	0	Part or all of claimed loss is unsubstantiated	29, 60-65	
							Interest		USD	9,814	USD	0	0	Principal sum not compensable		
18	Cyprus	4000203	Sunshoes Ltd.	USD	14,083	14,083	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	10,500	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	3,583	USD	0	0	Principal sum not compensable		
19	Cyprus	4000204	Oerlikon Electrodes Ltd.	USD	170,073	170,073	Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	73,200	USD	0	0	Part or all of claimed loss is unsubstantiated	92-107	0
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	50,695	USD	0	0	Part or all of claimed loss is unsubstantiated	92-107	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners						
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
							Interest		USD	46,178	USD	0		0	Principal sum not compensable		
20	Cyprus	4000205	Oerlikon Electrodes Ltd	USD	28,006	28,006	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	19,840	USD	0	0	"Arising prior to" exclusion	39-44		0
							Interest		USD	8,166	USD	0	0	Principal sum not compensable			
21	Czech Republic	4000310	Intersigma Company Limited	USD	3,244,708	3,244,708	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,100,159	USD	0	0	"Arising prior to" exclusion	39-44		457,801
							Contract	Sales contract interrupted before shipment (Iraq): Financing costs	USD	674,018	USD	0	0	No proof of loss	100		
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	12,730	USD	0	0	No proof of direct loss; Failure to establish appropriate efforts to mitigate	92-107		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	457,801	USD	457,801	457,801	N/A		
22	Czech Republic	4000311	Motokov Limited	USD	9,275,862	9,275,862	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	9,192,281	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	28,750
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	28,750	USD	28,750	28,750	N/A		
							Other tangible property	Damage or total loss (Iraq): Furniture/vehicles/office equipment (value)	USD	9,682	USD	0	0	Part or all of claimed loss is unsubstantiated	142-144	
							Interest		USD	7,762	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
							Interest		USD	37,387	USD	0	0	Principal sum not compensable		
23	Denmark	4000052	A/S Seiga Harvester Company	DKK	769,942	128,559	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DKK	708,373	DKK	0	0	"Arising prior to" exclusion	39-44	0
							Interest		DKK	61,569	DKK	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
24	Denmark	4000060	DanData Kontor Tilbehor A/S	DKK	123,051	20,546	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DKK	123,051	DKK	123,051	20,123	N/A		20,123
25	Egypt	4002741	International Office for Trading & Transportation Mohamed F.F. Khamis	USD	92,102	92,102	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	57,420	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65	0
							Interest		USD	34,682	USD	0	0	Principal sum not compensable		
26	Egypt	4002792	Egyptian American Paint and Coatings Co.	USD	2,255,952	2,255,952	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,406,454	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	0
							Interest		USD	849,498	USD	0	0	Principal sum not compensable		
27	Egypt	4002794	Egyptian Metal Products Co. "Nova"	USD	3,011,188 ^a	3,011,188	Contract	Goods shipped to Iraq but diverted: Increased and actual costs	USD	44,242	USD	34,892	34,892	Calculated loss is less than loss alleged	68-77, 124-126	34,892

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Contract	Goods shipped to Iraq but diverted: Contract price (net resale proceeds)	USD	738,922	USD	0	0	Part or all of loss is not direct; No proof of loss	68-77	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,980,466	USD	0	0	Part or all of loss is not direct	39-58	
							Interest		USD	247,558	USD	0	0	Principal sum not compensable		
28	Egypt	4002795	Egyptian Office for Trade & Commerce (for Mohamed Mahmoud Zaki Ablatif)	USD	48,938	48,938	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	30,510	USD	30,510	30,510	N/A		30,510
							Interest		USD	18,428	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
29	Egypt	4002805	Export Development Trading Co.	USD	1,054,981	1,054,981	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	657,719	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	0
							Interest		USD	397,262	USD	0	0	Principal sum not compensable		
30	Egypt	4002806	Fine Textile Factory "ANJI"	USD	61,765	61,765	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	38,507	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	23,258	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
31	Egypt	4002812	International Office For Trading & Transportation Mohamed F-F Khamis	USD	4,732	4,732	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,950	USD	2,950	2,950	N/A		2,950
							Interest		USD	1,782	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
32	Egypt	4002818	Khamisco Export Import (Mohamed El Shafie and Co.)	USD	100,250	100,250	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	62,500	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	37,750	USD	0	0	Principal sum not compensable		
33	Egypt	4002819	Khamisco Import Export Kahmis El Shafie	USD	5,213	5,213	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,250	USD	0	0	"Arising prior to" exclusion	39-44	0
							Interest		USD	1,963	USD	0	0	Principal sum not compensable		
34	Egypt	4002823	El Khalifa Trading Co.	USD	2,730	2,730	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	1,702	USD	0	0	Part or all of claimed loss is unsubstantiated	60-65	0
							Interest		USD	1,028	USD	0	0	Principal sum not compensable		
35	Egypt	4002824	El-Mona Misr Foundation for Export	USD	92,159	92,159	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	57,456	USD	0	0	No proof of direct loss	60-65	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Interest		USD	34,703	USD	0	0	Principal sum not compensable		
36	Egypt	4002825	El Nile Imp. & Exp. (Sherif Saad El Trabile)	USD	9,587	9,587	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	5,977	USD	0	0	No proof of direct loss	60-65	0
							Interest		USD	3,610	USD	0	0	Principal sum not compensable		
37	Egypt	4002827	World Products Est.	USD	20,203	20,203	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	12,595	USD	0	0	No proof of direct loss	60-65	0
							Interest		USD	7,608	USD	0	0	Principal sum not compensable		
38	Egypt	4002846	Nahda Trading & Contractors Co.	USD	144,889	144,889	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	90,330	USD	0	0	No proof of direct loss	60-65	0
							Interest		USD	54,559	USD	0	0	Principal sum not compensable		
39	Egypt	4002848	New Culture House (Mohamed Yousif El Guindi)	USD	9,589	9,589	Other tangible property	Damage or total loss (Kuwait): Value of books	USD	5,978	EGP	1,086	543	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Insufficient evidence of value	142-144	543

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Interest		USD	3,611	EGP	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
40	Egypt	4002849	No.1 For Import and Export - Reda About Hussien & His Pts	USD	214,352	214,352	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	71,292	USD	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	60-65	1,299
							Business transaction	Course of dealing (Kuwait): Loss of profit	USD	100,000	EGP	2,598	1,299	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	110-122	
							Interest		USD	43,060	USD	0	0	Principal sum not compensable		
41	Egypt	4002850	Office of El Ghiny	USD	5,702	5,702	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	3,555	USD	0	0	No proof of direct loss	60-65	0
							Interest		USD	2,147	USD	0	0	Principal sum not compensable		
42	France	4001810	Sorex	FRF	27,960	5,334	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	27,960	FRF	0	0	Part or all of claimed loss is unsubstantiated	60-65	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b		Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
43	France	4001836	T. L. V. (Technique et Lumière Vernier)	FRF	405,736	77,401	Contract	Sales contract interrupted before shipment (Iraq): Contract price	FRF	405,736	FRF	202,868	37,983	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	92-107	37,983
44	France	4001989	P. & C. Wurmser SA	FRF	72,212	13,776	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	72,212	FRF	72,212	13,520	N/A		13,520
45	France	4002020	Demurger SA	FRF	187,685	35,804	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	187,685	FRF	187,685	35,140	N/A		35,140
46	France	4002021	Cooper Oil Tool	FRF	3,391,877	647,058	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	3,391,877	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	31, 26-33, 95-107	0
47	France	4002022	SARL Mac Geral	FRF	19,698	3,758	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	19,698	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation, missing claim form)	31, 26-33, 95-107	0
48	France	4002025	MP 65 Matra Participation 65	FRF	1,855,599	353,987	Contract	Goods shipped, received but not paid for (Iraq): Contract price	FRF	1,855,599	FRF	0	0	Part or all of claimed loss is unsubstantiated	29, 39-58	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		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
49	France	4002030	Chatmotomatic	FRF	62,182	11,862	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	62,182	FRF	0	0	No proof of direct loss	60-65	0
50	France	4002063	Fidela, les fils d'Aimé Lamy S.A.	FRF	392,022	74,785	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	239,360	FRF	0	0	Part or all of claimed loss is unsubstantiated	95-107	4,816
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	78,055	FRF	0	0	No proof of direct loss	60-65	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	74,607	FRF	25,723	4,816	No proof of direct loss	80-85	
51	Germany	4000583	Herlitz International Trading AG	USD	199,653	199,653	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	184,437	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss; Failure to comply with formal filing requirements (translation)	31, 26-33, 60-65	0
							Interest		USD	15,216	USD	0	0	Principal sum not compensable		
52	Germany	4000584	Metra Aussenhandels GmbH	DEM	20,132	12,889	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	15,950	DEM	0	0	No proof of direct loss	60-65	0
							Interest		DEM	4,182	DEM	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
53	Germany	4000585	Bawi Masterhand GmbH	DEM	5,244	3,357	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	4,914	DEM	0	0	No proof of direct loss	60-65	0
							Interest		DEM	330	DEM	0	0	Principal sum not compensable		
54	Germany	4000586	Wimex Agrarprodukte Import & Export GmbH	DEM	99,486	155,795	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	51,734	DEM	0	0	No proof of direct loss	60-65	0
							Contract	Goods shipped, received but not paid for (Kuwait): Loss of use of funds	DEM	3,804	USD	0	0	No proof of direct loss	60-65	
				USD	92,104		Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	68,256	USD	0	0	Trade embargo and related measures are sole causes	45-49	
							Interest		DEM	43,948	USD	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Interest		USD	23,848	USD	0	0	Principal sum not compensable		
55	Germany	4000716	Lohmann Export	DEM	1,852,386	1,185,907	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	1,187,504	DEM	0	0	Part or all of claimed loss is unsubstantiated	29, 39-58	0
							Business transaction	Cancelled operations (Iraq): Increased costs	DEM	65,121	DEM	0	0	Part or all of claimed loss is unsubstantiated	124-126	
							Real property	Loss of use (Iraq): Pre-paid rent	DEM	56,368	DEM	0	0	Part or all of claimed loss is unsubstantiated	146-148	
							Other tangible property	Damage or total loss (Iraq): Fixed assets	DEM	10,614	DEM	0	0	Part or all of claimed loss is unsubstantiated	142-144	
							Other tangible property	Damage or total loss (Iraq): Cash	DEM	87,862	DEM	0	0	Part or all of claimed loss is unsubstantiated	142-144	
							Interest		DEM	444,917	DEM	0	0	Principal sum not compensable		
56	Germany	4000718	B & S Vertriebs GmbH	DEM	39,411	25,231	Contract	Goods shipped, received but not paid for (Iraq): Bank charges	DEM	103	DEM	28	18	No proof of direct loss	49	15,557
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	24,800	DEM	24,800	15,539	N/A		
							Interest		DEM	14,508	DEM	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
57	Germany	4000719	TWT GmbH (Transworld Technology)	DEM	30,839	19,743	Contract	Goods lost or destroyed in transit (Kuwait): Bank charges	DEM	330	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	29, 80-85	1,613
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	25,747	DEM	2,575	1,613	Calculated loss is less than loss alleged	14, 80-85	
							Claim preparation costs		DEM	60	DEM	Awaiting decision	Awaiting decision	Claim preparation costs	171	
							Interest		DEM	4,702	DEM	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
58	Germany	4000720	Voss & Umlauf GmbH & Co.	DEM	1,061	679	Contract	Goods shipped to Kuwait but diverted: Loss of use of funds	DEM	489	DEM	0	0	Part or all of loss is not direct	61	258
							Contract	Goods shipped to Kuwait but diverted: Contract price and increased costs	DEM	434	DEM	411	258	No proof of direct loss; Failure to comply with formal filing requirements (translation)	68-77, 124-126, 31	
							Interest		DEM	138	DEM	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
59	Germany	4000723	DT Diesel Technik GmbH	DEM	253,166	162,078	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	189,724	DEM	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	2,622
							Contract	Goods shipped to Kuwait but diverted: Contract price	DEM	16,741	DEM	4,185	2,622	Failure to establish appropriate efforts to mitigate	68-77, 107	

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	5,325	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85	
							Contract	Goods shipped to Iraq but diverted: Increased costs (freight, insurance and storage)	DEM	41,376	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	31, 124-126	
60	Germany	4000724	DT Diesel Technic GmbH	DEM	208,246	133,320	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	140,878	DEM	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	1,939
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	DEM	3,131	DEM	2,115	1,325	Calculated loss is less than loss alleged	95-107	
							Contract	Goods shipped to Kuwait but diverted: Contract price	DEM	3,921	DEM	980	614	Failure to establish appropriate efforts to mitigate	68-77, 107	
							Contract	Goods shipped to Iraq but diverted: Contract price	DEM	60,316	DEM	0	0	Part or all of claimed loss is unsubstantiated	68-77	
61	Germany	4000737	APM Alloy Pipe & Metal GmbH	DEM	5,615,092	4,574,177	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	4,778,945	DEM	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	39-58	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
				USD	979,368		Contract	Goods shipped, received but not paid for (Iraq): Contract interest	DEM	163,886	DEM	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	39-58	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	779,579	USD	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	39-58	
							Interest		DEM	672,261	DEM	0	0	Principal sum not compensable		
							Interest		USD	199,789	USD	0	0	Principal sum not compensable		
62	Germany	4000739	ITT- Automotive Europe GmbH (formerly Alfred Taves GmbH)	DEM	12,198,295	7,809,408	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	38,233	DEM	0	0	Part or all of claimed loss is unsubstantiated	60-65	0
							Contract	Goods shipped, received but not paid for (Iraq): Actual costs incurred (insurance premiums)	DEM	226,624	DEM	0	0	Part or all of claimed loss is unsubstantiated	26-33, 39-58	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	11,331,452	DEM	0	0	Part or all of claimed loss is unsubstantiated	39-58	
							Interest	On goods shipped, received but not paid for (Iraq)	DEM	601,986	DEM	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
63	Germany	4000741	Car Autobedarf Karl-Heinz Engels	DEM	50,752	32,492	Contract	Goods shipped to Kuwait but diverted: Contract price	DEM	34,326	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	68-77	835
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	16,426	DEM	1,333	835	No proof of direct loss; Calculated loss is less than the loss alleged	14, 80-85	
64	Germany	4000748	Maschinenfabrik Reinhausen GmbH	DEM	5,922,156	3,791,393	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	5,061,772	DEM	0	0	"Arising prior to" exclusion	39-44	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract interest	DEM	404,942	DEM	0	0	"Arising prior to" exclusion	39-44	
							Interest		DEM	455,442	DEM	0	0	Principal sum not compensable		
65	Germany	4000794	Jost & Braitsch GmbH & Co. KG. Papiergrobhandlung	DEM	194,319	124,404	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	194,319	DEM	0	0	"Arising prior to" exclusion	39-44	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
66	Germany	4000795	Mobilar Export Import GmbH	DEM	81,803	52,371	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	8,283	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	29, 60-65	0
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	48,571	DEM	0	0	Part or all of claimed loss is unsubstantiated	80-85	
							Business transaction	Course of dealing (Kuwait): Increased costs (unproductive salaries)	DEM	16,000	DEM	0	0	Part or all of claimed loss is unsubstantiated	129-134	
							Other Tangible Property	Damage or total loss (Kuwait)	DEM	6,954	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate; Failure to comply with formal filing requirements (translation)	25, 31, 142-144	
							Real property	Loss of use (Kuwait): Rental payments	DEM	1,995	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	31, 61	

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
67	Germany	4000797	Nordische Oelwerke Walther Carroux GmbH & Co KG	DEM	19,261	88,558	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	72,684	USD	0	0	No proof of direct loss	60-65	4,924
				USD	76,227		Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	DEM	19,261	DEM	7,858	4,924	Part or all of claimed loss is unsubstantiated	68-77, 124-126	
							Interest	On goods shipped, received but not paid for	USD	3,543	USD	0	0	Principal sum not compensable		
68	Germany	4000799	Bremer Pharma GmbH	DEM	661,702	423,625	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	DEM	162,902	DEM	9,301	5,828	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	26-33, 92-107	5,828
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	498,800	DEM	0	0	"Arising prior to" exclusion	39-44	
69	Germany	4000800	Rieth & Co. GmbH	DEM	40,328	25,818	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	18,335	DEM	0	0	"Arising prior to" exclusion	39-44	0
							Interest		DEM	21,993	DEM	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
70	Germany	4000812	Thyssen Guss AG	ATS	11,914,633	1,083,345	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	4,686,437	ATS	0	0	"Arising prior to" exclusion	39-44	0
							Interest		ATS	7,228,196	ATS	0	0	Principal sum not compensable		
71	Germany	4000813	Thyssen Industries AG	ATS	11,914,633	1,083,345	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	4,686,437	ATS	0	0	"Arising prior to" exclusion	39-44	0
							Interest		ATS	7,228,196	ATS	0	0	Principal sum not compensable		
72	Germany	4000851	Dorrenberg Edelstahl GmbH	DEM	407,032	260,584	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	407,032	DEM	0	0	"Arising prior to" exclusion	39-44	0
73	Germany	4000855	S.C. Handels GmbH	DEM	25,083	16,058	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	25,083	DEM	0	0	Part or all of claimed loss is unsubstantiated	80-85	0
74	Germany	4000856	Manfred Hommert GmbH	DEM	2,311	1,480	Contract	Goods shipped but diverted (Kuwait): Contract price	DEM	1,711	DEM	171	107	Calculated loss is less than loss alleged	14, 68-77	107
							Interest		DEM	600	DEM	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
75	Germany	4000857	AD. Strüver KG (GmbH & Co.)	DEM	804,454	515,015	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	255,247	DEM	0	0	"Arising prior to" exclusion	39-44	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	Currency of loss	Amount	Amount	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
										recommended in original currency or currency of loss ^e	recommended in USD					
						Interest		DEM	549,207	DEM	0	0	Principal sum not compensable			
76	Greece	4005953	Clarte SA	USD	4,324	4,324	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	4,324	USD	0	0	No proof of direct loss	29, 60-65	0
77	Greece	4005954	Vinga Intertrading Co. Marios Daravingas	USD	1,677	1,677	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,677	USD	0	0	"Arising prior to" exclusion	29, 39-44	0
78	Hungary	4000280	Hungarian Joint Company for Bus Export	HUF	420,362	117,483	Other tangible property	Damage or total loss (Kuwait): Tools and equipment (value)	HUF	420,362	HUF	237,405	3,748	Calculated loss is less than loss alleged	142-144	115,700
				KWD	32,000		Other tangible property	Damage or total loss (Kuwait): Tools and equipment (value)			KWD	354	1,225	Calculated loss is less than loss alleged	142-144	
							Other tangible property	Damage or total loss (Kuwait): Vehicle (value)	KWD	32,000	KWD	32,000	110,727	N/A		
79	India	4000468	M/S.P.T.K. Corporation	USD	26,638	26,638	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	8,294	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,121	USD	0	0	Part or all of loss is not direct	39-58	
							Interest		USD	7,223	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b		Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
80	India	4000469	P.V. International	INR	1,521,526	86,318	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	299,400	INR	0	0	No proof of direct loss	80-85	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	INR	1,222,126	INR	0	0	No proof of direct loss	60-65	
81	India	4000470	M/S Paras & Co.	INR	274,742	15,586	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	175,151	INR	110,495	6,377	No proof of direct loss	80-85	6,377
							Interest		INR	99,591	INR	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
82	India	4000659	M/S Greenford Horticultural	USD	146,234	146,234	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	137,711	USD	0	0	No proof of direct loss	60-65	0
							Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	7,788	USD	0	0	Part or all of claimed loss is unsubstantiated	95-107	
							Interest		USD	735	USD	0	0	Principal sum not compensable		
83	India	4000660	M/S Haji Manzoor Alam Industries Ltd	GBP	5,645	10,732	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	5,645	GBP	0	0	No proof of loss	80-85	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
84	India	4000661	Indo Skins	NLG	95,937	54,479	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	NLG	66,164	NLG	41,405	23,080	Calculated loss is less than loss alleged	80-85	23,080
							Interest		NLG	29,773	NLG	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
85	India	4000662	Jewellers Narandas & Sons	INR	2,341,703	132,848	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	2,341,703	INR	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss; Part or all of loss is unsupported	29, 26-33, 80-85	0
86	India	4000663	M/S Kapoor Sons	USD	31,704	31,704	Contract	Goods lost or destroyed in transit (Kuwait): Increased costs	USD	15,032	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85, 124-126	0
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (financing costs)	USD	16,672	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85	
87	India	4000664	M/S Artistic Trading House	USD	42,016	42,016	Contract	Sales contract interrupted before shipment (Sweden): Contract price	USD	20,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	98	22,196
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	384,573	INR	384,573	22,196	N/A		
							Interest		USD	Unspecified	INR	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
							Other	“Incentive and interest”	USD	9,197	INR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	26-33	
88	India	4000666	M/S Mehra's Art Palace	INR	318,400	18,063	Contract	Goods shipped to Kuwait but diverted: Contract price	INR	199,000	INR	0	0	No proof of direct loss; Failure to establish appropriate efforts to mitigate	68-77, 107	0
							Interest		INR	119,400	INR	0	0	Principal sum not compensable		
89	India	4000667	Merchant Overseas Enterprise	INR	48,762	2,766	Contract	Goods lost or destroyed in transit (Kuwait): Loss of export incentive payments	INR	10,062	INR	0	0	Part or all of loss is not direct	80-85	2,234
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	38,700	INR	38,700	2,234	N/A		
90	India	4000671	P.K. Exporters	USD	105,386	105,386	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	12,042	INR	214,945	12,406	N/A		12,406
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	4,128	INR	0	0	No proof of direct loss	60-65	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Business transaction	Course of dealing (Kuwait): Loss of profit	USD	44,818	INR	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	26-33, 110-122	
							Interest		USD	44,399	INR	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
91	India	4000672	Penguin (MFG) International	INR	117,133	6,645	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	117,133	INR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85	0
92	India	4000675	M/s Sayonara Exports	INR	1,284,100	72,848	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	INR	659,060	INR	0	0	Part or all of claimed loss is unsubstantiated	95-107	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	INR	505,790	INR	0	0	No proof of direct loss	60-65	
							Interest		INR	119,250	INR	0	0	Principal sum not compensable		
93	India	4000683	ITC Limited - ILTD Division	USD	1,450,000	1,450,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,450,000	USD	0	0	"Arising prior to" exclusion	39-44	0
94	India	4000685	Vasanji Lakhamshi	USD	12,645	12,645	Contract	Sales contract interrupted before shipment (Kuwait): Financing costs	USD	1,982	INR	14,875	859	Calculated loss is less than loss alleged	95-107	5,362

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
							Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	4,198	INR	30,519	1,761	Calculated loss is less than loss alleged	95-107	
							Contract	Sales contract interrupted before shipment (Kuwait): Value of goods	USD	2,746	INR	47,500	2,742	N/A		
							Interest		USD	3,719	INR	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
95	Israel	4005986	Chen Enrico Corp.	USD	96,769	96,769	Business transaction	Decline in business (Israel): Loss of profit	USD	96,769	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	31, 110-122	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		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
96	Italy	4001067	P. Gianni & Figli s.r.l.	ITL	3,526,367,000	10,334,382,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	4,025,108	USD	0	0	"Arising prior to" exclusion	39-44	0
				USD	7,292,575		Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	ITL	700,000,000	ITL	0	0	Part or all of claimed loss is unsubstantiated	92-107	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	1,250,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	92-107	
							Business transaction	Course of dealing (Iraq): Increased costs (bank guarantee, social security, receivership procedure, insurance and storage costs)	ITL	347,367,000	ITL	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	124-126	
							Business transaction	Course of dealing (Iraq): Loss of profit	ITL	2,479,000,000	ITL	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	110-122	
							Interest		USD	2,017,467	USD	0	0	Principal sum not compensable		
97	Italy	4001068	S.C.M. s.p.a.	ITL	164,593,900	179,528,000	Other tangible property	Damage or total loss (Iraq): Machinery (value)	USD	37,551	USD	37,551	37,551	N/A		178,543

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
				USD	37,551		Other tangible property	Damage or total loss (Iraq): Machinery (value)	ITL	164,593,900	ITL	164,593,900	140,992	N/A		
98	Italy	4001069	Petacchi Marmi Srl	USD	52,881	52,881	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	52,881	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65	0
99	Italy	4001276	Trevi s.p.a (Trevi Coliseum s.p.a)	ITL	20,930,600	18,055	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	20,930,600	ITL	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	80-85	0
100	Italy	4001278	MMG Marmi Mariotti Graniti S.r.l.	ITL	341,374,529	294,466	Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	ITL	79,395,004	ITL	79,395,004	68,010	N/A		68,010
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	261,979,525	ITL	0	0	No proof of direct loss	60-65	
101	Italy	4001279	LAS Mobili S.r.l	ITL	12,974,250	11,114	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	12,974,250	ITL	12,974,250	11,114	N/A		11,114
102	Italy	4001281	VE.M.EG. S.r.l	ITL	60,500,728	52,187	Contract	Goods shipped to Kuwait but diverted: Loss of profit	ITL	19,361,968	ITL	19,361,968	16,586	N/A		30,505

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
							Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	ITL	16,249,560	ITL	16,249,560	13,919	N/A		
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	24,889,200	ITL	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65	
103	Italy	4001283	Casor s.p.a	ITL	42,378,330	36,555	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	27,735,210	ITL	27,735,210	23,758	N/A		23,758
							Contract	Goods manufactured but not delivered (Kuwait): Contract price	ITL	14,643,120	ITL	0	0	Part or all of claimed loss is unsubstantiated	95-107	
104	Italy	4001291	Amplifon Ltd. - Amplaid Division	USD	11,017	11,017	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	11,017	USD	11,017	11,017	N/A		11,017
105	Italy	4001297	Ital. Fur. Man S.r.l.	ITL	35,405,000	30,540	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	35,405,000	ITL	0	0	No proof of direct loss	60-65	0
106	Italy	4001298	Versace Profumi s.p.a	ITL	61,608,000	53,142	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	61,608,000	ITL	12,321,600	10,555	Insufficient evidence of value	80-85	10,555

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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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
107	Netherlands	4001378	Zinatra B.V.	USD	30,972	30,972	Contract	Goods shipped to Kuwait but diverted: Contract price	USD	30,972	USD	30,972	30,972	N/A		30,972
108	Netherlands	4001379	Solvay Duphar B.V.	NLG	1,610,845	914,733	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	NLG	121,445	NLG	0	0	No proof of direct loss	60-65	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	999,400	NLG	0	0	"Arising prior to" exclusion	39-44	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	490,000	NLG	0	0	"Arising prior to" exclusion	39-44	
109	Netherlands	4001412	Gascoigne Melotte B.V.	NLG	935,452	531,205	Contract	Interrupted project contract (Iraq): Loss of profit	NLG	380,000	NLG	0	0	No proof of loss	92-107	0
							Contract	Interrupted project contract (Iraq): Actual costs incurred	NLG	320,097	NLG	0	0	No proof of loss	92-107	

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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		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
							Interest		NLG	235,355	NLG	0	0	Principal sum not compensable		
110	Netherlands	4001414	International Business Services San MIP B.V.	NLG	85,722	48,678	Contract	Goods shipped, received but not paid for (Kuwait):Loss of profit / Increased costs (service fees, collection fees and exchange rate losses)	NLG	17,884	NLG	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65, 124-126	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	NLG	60,089	NLG	0	0	No proof of direct loss	60-65	
							Interest		NLG	7,748	NLG	0	0	Principal sum not compensable		
111	Netherlands	4001415	Handelsmy W. Koemans & ZN. B.V.	USD	33,889	33,889	Business transaction	Course of dealing: Increased costs (Losses arising from currency fluctuations, increased fuel costs and insurance premiums)	USD	33,889	USD	0	0	Part or all of loss is outside compensable area; No proof of direct loss	110-122, 124-126	0
112	Netherlands	4001416	Lippoel Leaf B.V.	USD	5,434,805	5,434,805	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	5,434,805	USD	238,090	238,090	"Arising prior to" exclusion; Calculated loss is less than loss alleged	39-58	238,090
113	Netherlands	4001437	Wolters Kluwer Academic Publishers Group	GBP	30,000	170,562	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	113,528	USD	0	0	"Arising prior to" exclusion	39-44	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		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
				USD	113,528		Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	30,000	GBP	0	0	"Arising prior to" exclusion	39-44	
114	Netherlands	4001438	Shopex B.V.	NLG	89,214	50,661	Contract	Interrupted sales contract (Saudi Arabia): Contract price	NLG	89,214	NLG	0	0	No proof of direct loss	98	0
115	Netherlands	4001440	Lemapack B.V.	USD	60,633	60,633	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	60,633	USD	0	0	"Arising prior to" exclusion	39-44	0
116	Netherlands	4001446	Reukema Euro Fibres B.V.	USD	11,400	11,400	Business transaction	Increased costs (war risk insurance premium)	USD	11,400	USD	0	0	Part or all of loss is outside compensable area; No proof of direct loss	124-126	0
117	Netherlands	4001447	Maximum Trading B.V.	USD	9,498	9,498	Contract	Goods shipped to Kuwait but diverted; Increased costs (transportation costs/agent's commission and fees/ transportation /agent's fees, bank charges etc.)	USD	4,490	USD	2,289	2,289	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	76, 124-126	7,297
							Contract	Goods shipped to Kuwait but diverted; Contract price	USD	5,008	USD	5,008	5,008	N/A		
118	Netherlands	4001531	B.V. Machinefabriek "De Hollandsche IJssel"	NLG	155,598	88,358	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	4,325	NLG	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	39-58	62,988

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							Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	113,000	NLG	113,000	62,988	N/A		
							Interest		NLG	38,273	NLG	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
119	Netherlands	4001532	Twentse Kunststoffenindustrie Plasticon, B.V.	NLG	523,588	297,324	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	402,760	NLG	221,973	123,731	Calculated loss is less than loss alleged	39-58	123,731
							Interest		NLG	120,828	NLG	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
120	Netherlands	4001536	MEDCO-ERP B.V.	NLG	119,138	67,654	Business transaction	Course of dealing (Saudi Arabia & U.A.E.): Loss of profit	NLG	119,138	NLG	0	0	Part or all of loss is outside compensable area; Part or all of claimed loss is unsubstantiated	110-122	0
121	Netherlands	4001538	Golden Name Textile Europe B.V.	NLG	103,421	58,729	Business transaction	Increased costs: Currency exchange loss	NLG	103,421	NLG	0	0	Part or all of loss is not direct	149	0
122	Netherlands	4001541	Mead Johnson B.V.	USD	8,825	8,825	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	8,825	USD	0	0	"Arising prior to" exclusion	39-44	0
123	Pakistan	4001368	Pak Shuttle Co. (Pvt) Limited	USD	117,050	117,050	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	117,050	USD	0	0	"Arising prior to" exclusion	39-44	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	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
124	Pakistan	4001369	M/s. H. Sheikh Noor-Ud-Din & Sons (Pvt) Ltd	USD	1,471,650	1,471,650	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,471,650	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	0
125	Pakistan	4001370	Siddiqsons Industries (Pvt) Ltd	USD	294,561	294,561	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	294,561	USD	0	0	"Arising prior to" exclusion	39-44	0
126	Saudi Arabia	4002464	Lightweight Construction Co. Ltd. - Siporex	SAR	611,750	163,351	Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	SAR	192,925	SAR	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	31, 95-107	0
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	SAR	418,825	SAR	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	31, 95-107	
127	Saudi Arabia	4002468	Lucky Baby Company	SAR	7,665,408	2,046,838	Contract	Goods shipped, received but not paid for (Iraq): Contract price	SAR	1,862,005	SAR	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	39-58	314,692
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SAR	30,833	SAR	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	60-65	

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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	Currency of loss	Amount	Amount	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
										recommended in original currency or currency of loss ^e	recommended in USD					
							Business transactio n	Decline in business (Kuwait and Iraq): Actual costs incurred	SAR	3,340,531	SAR	0	0	Part or all of claimed loss is unsubstantiated	110-122	
							Business transactio n	Decline in business (Kuwait and Iraq): Loss of profit	SAR	2,357,039	SAR	1,178,520	314,692	Part or all of loss is outside compensable period	110-122	
							Claim preparatio n costs	Accountancy fees	SAR	75,000	SAR	Awaiting decision	Awaiting decision	Claim preparation costs	171	
							Interest		SAR	Unspecified	SAR	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
128	Saudi Arabia	4002470	Paper Products Co (Lotus)	SAR	588,563	157,160	Contract	Goods shipped, received but not paid for (Iraq): Contract price	SAR	189,872	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	39-58	0
							Business transactio n	Decline in business (Saudi Arabia)	SAR	373,691	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	110-122	
							Claim preparatio n costs	Accountancy fees	SAR	25,000	SAR	Awaiting decision	Awaiting decision	Claim preparation costs	171	
							Interest		SAR	Unspecified	SAR	0	0	Principal sum not compensable		
129	Saudi Arabia	4002514	Saudi Cable Company Marketing	SAR	13,516,000	3,609,079	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	SAR	5,037,000	SAR	0	0	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	92-107	0

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments ^a</u>			<u>Reclassified amount ^d</u>				<u>Decision of the Panel of Commissioners</u>					
				<u>Amount claimed in original currency ^b</u>	<u>Total amount claimed restated in USD ^c</u>	<u>Type of loss</u>	<u>Sub- category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss ^e</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award ^f</u>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	SAR 6,761,000	SAR	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58			
						Claim preparation costs	Accountancy fees / Legal fees	SAR 100,000	SAR	Awaiting decision	Awaiting decision	Claim preparation costs	171			
						Interest		SAR 1,618,000	SAR	0	0	Principal sum not compensable				
130	Saudi Arabia	4002524	Bassam Mohammad Bakhsh & Brothers Co.	SAR 1,951,527	521,102	Contract	Goods shipped, received but not paid for (Saudi Arabia): Contract price	SAR 706,115	SAR	0	0	Part or all of loss is not direct	19-20			0
						Business transaction	Course of dealing (Saudi Arabia): Loss of profit	SAR 1,245,412	SAR	0	0	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	110-122			
131	Saudi Arabia	4002528	National Paper Products Company	SAR 2,940,198	785,100	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SAR 1,810,429	SAR	0	0	Failure to comply with formal filing requirements (translation); Part or all of claimed loss is unsubstantiated	31, 60-65			0
						Other tangible property	Damage or total loss (Kuwait): Value of goods (Furniture, vehicles, office equipment, and stocks)	SAR 1,129,769	SAR	0	0	Failure to comply with formal filing requirements (translation); Part or all of claimed loss is unsubstantiated	31, 142-144			

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
132	Saudi Arabia	4002529	Saudi Iron and Steel Co (Hadeed)	SAR	29,866,800	7,975,113	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SAR	29,866,800	SAR	0	0	No proof of direct loss	60-65	0
133	Saudi Arabia	4002530	Abdulwahab A. Aujan & Bros. For Trading & Manufacturing	SAR	4,404,610	1,176,131	Contract	Goods shipped, received but not paid for (Iraq): Contract price	SAR	1,137,780	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	39-58	398,631
							Real property	Damage or total loss (Saudi Arabia): Repair costs / Replacement costs	SAR	3,266,830	SAR	1,492,874	398,631	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	26-33	
134	Spain	4001453	Onteniente Textil S.A.	USD	127,255	127,255	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	127,255	USD	0	0	No proof of direct loss	60-65	0
135	Spain	4001454	R & J Cambrass SA	ESP	1,705,450	17,519	Contract	Goods shipped to Kuwait but diverted: Increased costs (storage costs / production costs / insurance costs / transportation costs)	ESP	270,414	ESP	120,239	1,222	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	124-126	6,784
							Contract	Goods shipped to Kuwait but diverted: Contract price	ESP	1,435,036	USD	5,562	5,562	Insufficient evidence of value	68-77	
136	Spain	4001455	Pharmacia Antibioticos, S.A.	USD	59,200	59,200	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	59,200	USD	0	0	"Arising prior to" exclusion	39-44	0

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners</u>					
				<u>Amount claimed in original currency^b</u>		<u>Total amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub- category</u>	<u>Amount claimed in original currency</u>		<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss^e</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award^f</u>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>
137	Spain	4001456	Forjas Y Aceros de Reinos, S.A.	ESP	200,000,000	2,054,443	Contract	Sales contract interrupted before shipment (Iraq, Germany & Denmark): Contract price	ESP	148,800,000	ESP	0	0	Part or all of claimed loss is unsubstantiated	92-107	0
							Contract	Sales contract interrupted before shipment (Iraq, Germany & Denmark): Increased costs	ESP	51,200,000	ESP	0	0	Part or all of claimed loss is unsubstantiated	124-126	
138	Switzerland	4001492	Schindler Aufzüge AG	CHF	1,292,257	1,000,199	Contract	Goods shipped to Kuwait but diverted: Increased costs	CHF	34,886	CHF	19,758	14,592	Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	68-77, 107	14,592
							Contract	Sales contract interrupted before shipment (Kuwait): Value of goods	CHF	1,257,371	CHF	0	0	Part or all of claimed loss is unsubstantiated	95-107	
139	Switzerland	4001493	Schärer Schweißer Mettler AG	CHF	35,511	27,485	Contract	Goods shipped, received but not paid for (Iraq): Contract price	CHF	28,638	CHF	0	0	"Arising prior to" exclusion	39-44	0
							Interest		CHF	6,873	CHF	0	0	Principal sum not compensable		
140	Switzerland	4001494	Sidena AG	CHF	7,135,899	5,523,142	Contract	Goods shipped, received but not paid for (Iraq): Contract price	CHF	2,014,059	CHF	803,632	593,524	"Arising prior to" exclusion	39-44	593,524

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	CHF	5,121,840	CHF	0	0	Part or all of claimed loss is unsubstantiated	92-107	
141	Switzerland	4001495	Suter + Co	CHF	234,680	181,641	Contract	Goods manufactured but not delivered (Iraq): Contract price	CHF	193,200	CHF	0	0	Part or all of claimed loss is unsubstantiated	92-107	0
							Interest		CHF	41,480	CHF	0	0	Principal sum not compensable		
142	Switzerland	4001496	Benedom SA	CHF	142,163	110,033	Contract	Goods lost or destroyed in transit (Kuwait): Value of goods	CHF	2,527	CHF	0	0	No proof of loss	80-85	103,129
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	CHF	139,636	CHF	139,636	103,129	N/A		
143	Switzerland	4001497	Emmental AG.	CHF	11,525	8,920	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	CHF	11,525	CHF	576	425	Insufficient evidence of value	80-85	425
144	Tunisia	4002600	Societe Industrielle De Carrosserie Automobile et Materiel Elevateur "SICAME SA"	DEM	14,515,343	9,292,793	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	DEM	1,322,000	DEM	0	0	Part or all of claimed loss is unsubstantiated	92-107	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	11,163,359	DEM	0	0	"Arising prior to" exclusion	39-44	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Interest		DEM	2,029,983	DEM	0	0	Principal sum not compensable		
145	Turkey	4001618	Nesir Tourism and Travel Agency and Trading Limited Partnership	USD	18,140	18,140	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	18,140	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	39-58	0
146	Turkey	4001625	Narintas Tasimacilik Ve Ticaret Anonim Sti.	USD	87,350	87,350	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	87,350	USD	0	0	No proof of direct loss	60-65	0
147	Turkey	4001626	Enkim Endustri Kimyevileri Sanayi Ve Ticaret A.S.	USD	445,000	445,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	445,000	USD	0	0	"Arising prior to" exclusion	39-44	0
148	Turkey	4001628	Mersa Giysi San. Ve Tic. Ltd. Sti.	USD	16,648	16,648	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	16,648	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	39-58	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
149	Turkey	4001653	Hasyildiz Lastik Sinayi ve Ticaret A.S.	USD	5,722	5,722	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	5,722	USD	4,578	4,578	Insufficient evidence of value	39-58	4,578
150	Turkey	4001654	Noksel Celik Boru Sanayi A.S.	USD	3,400,492	3,400,492	Contract	Sales contract interrupted before shipment (Iraq): Financing costs	USD	552,340	USD	0	0	No proof of direct loss	92-107	304,382
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	1,073,144	USD	0	0	Part or all of loss is unsupported	92-107	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b		Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred (bank guarantee)	USD	77,576	USD	77,576	77,576	N/A		
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	USD	1,664,932	USD	221,931	221,931	Failure to establish appropriate efforts to mitigate; Calculated loss is less than loss alleged	92-107	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	32,500	USD	4,875	4,875	Calculated loss is less than loss alleged	39-58	
151	Turkey	4001655	Salicilar IC ve Dis Ticaret Ayakkabi Sanayi Limited Sirketi	USD	222,320	222,320	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	222,320	USD	222,320	222,320	N/A		222,320
152	Turkey	4001656	Hakim Ve Kardesleri Muhendislik Musavirligi Ve Dis Ticaret Limited Sirketi	USD	90,000	90,000	Contract	Interrupted sales contract (Iraq to Turkey): Loss of profit	USD	90,000	USD	0	0	Failure to establish appropriate efforts to mitigate	107	0
153	Turkey	4001657	Hakim Ve Kardesleri Muhendislik Musavirligi ve Dis Ticaret Ltd.	USD	246,653	246,653	Contract	Interrupted sales contract (Iraq to Turkey): Loss of profit	USD	157,497	USD	0	0	Failure to establish appropriate efforts to mitigate	107	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
158	United Kingdom	4001990	WBB Devon Clays Ltd.	GBP	21,821	41,485	Contract	Goods shipped to Kuwait but diverted: Contract price	GBP	21,821	GBP	21,821	40,409	N/A		40,409
159	United Kingdom	4001995	Dynahold Ltd.	GBP	443,166	842,521	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	396,237	GBP	160,077	296,439	Calculated loss is less than loss alleged; Insufficient evidence of value	92-107	296,439
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	GBP	46,929	GBP	0	0	Part or all of claimed loss is unsubstantiated	92-107	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
160	United Kingdom	4001997	Bonaventure (Europe) Inc.	USD	10,151,066	10,151,066	Contract	Sales contract interrupted before shipment (Iraq): Increased costs (legal fees)	USD	71,507	USD	0	0	Part or all of claimed loss is unsubstantiated	124-126	1,861,982
							Contract	Sales contract interrupted before shipment (Iraq): Value of goods	USD	2,222,720	USD	1,460,931	1,460,931	Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated	92-107	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	2,826,761	USD	311,004	311,004	Failure to establish appropriate efforts to mitigate; Part or all of loss is not direct	92-107	
							Contract	Goods shipped, received but not paid for (Iraq): Increased costs (legal fees)	USD	7,143	USD	0	0	No proof of direct loss; Trade embargo is sole cause	45-49, 124-126	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	512,506	USD	90,047	90,047	N/A		
							Claim preparation costs	Legal fees	USD	2,112,733	USD	0	0	Part or all of claimed loss is unsubstantiated	26-33	
							Claim preparation costs	Legal fees	USD	485,988	USD	Awaiting decision	Awaiting decision	Claim preparation costs	171	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Interest		USD	1,911,708	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
161	United Kingdom	4002001	John Langford & Company Limited	GBP	6,214	11,814	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	6,214	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	60-65	0
162	United Kingdom	4002004	Shanning International Limited (In Liquidation)	GBP	3,692,389	7,810,327	Contract	Interrupted project contract (Iraq): Contract price less saved expenses	GBP	2,043,291	GBP	229,932	425,800	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	39-58, 92-107	820,459
				IQD	245,869		Contract	Interrupted project contract (Iraq): Contract price less saved expenses	GBP	1,533,986	GBP	213,116	394,659	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	92-107	
							Real property	Loss of use (Iraq): Rental payments	IQD	67,000	IQD	0	0	Part or all of claimed loss is unsubstantiated	146-148	
							Other tangible property	Damage or total loss (Iraq): Furniture / vehicles / office equipment (value)	IQD	1,500	IQD	0	0	Part or all of claimed loss is unsubstantiated	142-144	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
							Other tangible property	Damage or total loss (Iraq): Furniture / vehicles / office equipment (value)	GBP	98,463	GBP	0	0	Part or all of claimed loss is unsubstantiated	142-144	
							Other tangible property	Loss of use: Bank account (Iraq)	IQD	177,369	IQD	0	0	Non-compensable bank balance held in Iraq	153-154	
							Claim preparation costs	Accountancy fees / legal fees	GBP	16,649	GBP	Awaiting decision	Awaiting decision	Claim preparation costs	171	
							Interest		GBP	Unspecified	GBP	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	169-170	
163	United Kingdom	4002120	Wilkin & Sons Limited	GBP	2,295	4,363	Contract	Goods shipped to (Kuwait) but diverted: Contract price	GBP	2,295	GBP	2,295	4,250	N/A		4,250
164	United Kingdom	4002130	Jothill Ltd.	GBP	213,546	405,981	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	213,546	GBP	0	0	"Arising prior to" exclusion	39-44	0
165	United Kingdom	4002132	L.E. Pritchitt & Co. Ltd.	GBP	3,010,776	5,723,909	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,750,000	GBP	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	39-58	0
							Contract	Goods shipped to Iraq but diverted: Increased costs	GBP	370,791	GBP	0	0	Part or all of claimed loss is unsubstantiated	124-126	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Interest		GBP	889,985	GBP	0	0	Principal sum not compensable		
166	United Kingdom	4002133	Edbro PLC	GBP	3,113	5,918	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	3,113	GBP	3,113	5,765	N/A		5,765
167	United Kingdom	4002134	Record Marples (Export) Ltd	GBP	5,449	10,359	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	5,449	GBP	5,449	10,091	N/A		10,091
168	United Kingdom	4002140	Rival Branch Ltd.	USD	129,883	129,883	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	129,883	USD	0	0	"Arising prior to" exclusion	39-44	0
169	United Kingdom	4002146	Sandpoint (U.K.) Limited	USD	1,268,922	1,268,922	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,268,922	USD	0	0	"Arising prior to" exclusion	39-44	0
170	United Kingdom	4002147	Pifco Limited	GBP	1,792	3,407	Contract	Goods shipped to Kuwait but diverted: Increased costs	GBP	1,792	GBP	1,792	3,319	N/A		3,319
171	United Kingdom	4002150	Lipton Export Limited	GBP	851,896	1,619,574	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	153,288	KWD	26,582	91,979	Part or all of claimed loss is unsubstantiated	80-85	91,979
							Business transaction	Decline in business (Dubai): Loss of profit	GBP	680,850	GBP	0	0	Part or all of claimed loss is unsubstantiated	110-122	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
							Other tangible property	Damage or total loss (Kuwait): Book value of goods (Equipment, computers, vehicles)	GBP	17,758	GBP	0	0	Part or all of claimed loss is unsubstantiated	142-144	
172	United Kingdom	4002153	Fisons PLC Trading as Gallenkamp and/or Gallenkamp International	GBP	2,011,149	3,823,477	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	2,011,149	GBP	220,204	407,785	"Arising prior to" exclusion	39-44	407,785
173	United Kingdom	4002198	Specialist Vehicles Limited T/A Dennis Specialist Vehicles	GBP	1,499,815	2,851,359	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	909,542	GBP	0	0	"Arising prior to" exclusion	39-44	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	590,273	GBP	0	0	"Arising prior to" exclusion	39-44	
174	United Kingdom	4002201	Denco Limited	GBP	30,778	58,513	Contract	Sales contract interrupted before shipment (Iraq): Contract price	GBP	30,778	GBP	26,886	49,789	Calculated loss is less than loss alleged	92-107	49,789
175	United Kingdom	4002205	Associated Engineering Limited	GBP	3,289	285,034	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	GBP	2,544	GBP	1,944	3,600	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	92-107	65,323

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency		Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD
				USD	278,781		Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	USD	60,343	USD	60,343	60,343	N/A		
							Contract	Increased costs (legal fees)	GBP	745	GBP	745	1,380	N/A		
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	218,438	USD	0	0	Part or all of loss is unsupported; Insufficient evidence of value; Part or all of claimed loss is unsubstantiated	92-107	
176	United Kingdom	4002207	Carter & Parker Ltd	GBP	4,769	9,067	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	4,769	GBP	4,769	8,831	N/A		8,831
177	United Kingdom	4002208	JH Clissold & Son Limited	GBP	28,336	53,871	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	9,827	GBP	0	0	No proof of direct loss	60-65	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	16,509	GBP	0	0	No proof of direct loss	60-65	
							Other tangible property	Damage or total loss (Kuwait): Textiles (salvage value)	GBP	2,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	142-144	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
178	United Kingdom	4002209	Goodspec Ltd.	GBP	100,000	190,114	Income-producing property	Total loss: Value of business (liquidation in United Kingdom)	GBP	100,000	GBP	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	19-20, 26-33, 110-122	0
179	United Kingdom	4002212	Rozbank Ltd.	DEM	50,367	896,075	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	51,340	USD	0	0	"Arising prior to" exclusion	39-44	0
				GBP	427,370		Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	427,370	GBP	0	0	"Arising prior to" exclusion	39-44	
				USD	51,340		Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	50,367	DEM	0	0	"Arising prior to" exclusion	39-44	
180	United Kingdom	4002217	Greenray Engineering Ltd	GBP	7,819	14,865	Other tangible property	Damage or total loss (Iraq): Vehicles and personal possessions	GBP	7,819	GBP	0	0	Part or all of claimed loss is unsubstantiated	142-144	0
181	United Kingdom	4002223	Trirak International Limited	DEM	311,320	312,727	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	311,320	DEM	0	0	"Arising prior to" exclusion	39-44	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
				GBP	59,658		Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	59,658	GBP	0	0	"Arising prior to" exclusion	39-44	
182	United Kingdom	4002338	Hunter Building Products Ltd	GBP	35,288	67,087	Contract	Goods shipped to Kuwait but diverted: Contract price	GBP	4,290	GBP	4,290	7,944	N/A		7,944
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	30,998	GBP	0	0	No proof of direct loss	60-65	
183	United Kingdom	4005981	Arab Education Services Ltd.	GBP	42,000	79,848	Contract	Interrupted service contract (Kuwait): Loss of profit	GBP	15,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	95-107	0
							Business transaction	Decline in business (Kuwait): Loss of profit	GBP	14,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	110-122	

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners</u>					
				<u>Amount claimed in original currency^b</u>	<u>Total amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub- category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss^e</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award^f</u>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>		
						Other tangible property	Damage or total loss (Kuwait): Furniture / vehicles / office equipment (replacement costs)	GBP 13,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	142-144			
184	United Kingdom	4005987	Kenneth Francis Xavier Duarte (Kinderklothes Limited)	GBP	462,959	880,150	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	322,633	0	0	No proof of direct loss	60-65		0
							Interest		GBP	140,326	0	0	Principal sum not compensable			
185	United States of America	4000625	Sphere Supply, Inc.	USD	238,951	238,951	Contract	Interrupted service contract (Kuwait): Loss of profit	USD	238,951	178,271	178,271	Calculated loss is less than loss alleged	95-107		178,271
186	United States of America	4000627	Straight Engineering Company	USD	88,544	88,544	Contract	Sales contract interrupted before shipment (Iraq): Financing costs	USD	47,541	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	100		0
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	USD	41,003	0	0	Part or all of claimed loss is unsubstantiated	92-107		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD		
187	United States of America	4002258	Westex International Inc	USD	329,736	329,736	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	15,920	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	29, 80-85	3,874
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	33,816	USD	3,874	3,874	Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated	95-107	
							Business transaction	Course of dealing (Kuwait): Loss of profit	USD	280,000	USD	0	0	Part or all of claimed loss is unsubstantiated	110-122	
188	United States of America	4002345	Monk-Austin, Inc	USD	6,538,680	6,538,680	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	6,538,680	USD	2,773,680	2,773,680	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	39-58	2,773,680
189	United States of America	4002491	Armstrong World Industries, Inc.	USD	44,432	44,432	Contract	Goods shipped to Kuwait but diverted: Contract price (net resale proceeds)	USD	41,385	USD	8,610	8,610	Part or all of claimed loss is unsubstantiated	68-77	11,657

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners					
				Amount claimed in original currency ^b	Total amount claimed restated in USD ^c		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss ^e	Amount recommended in USD	Reasons for denial or Reduction of award ^f	Report citation (paragraphs)	Total amount recommended in USD	
							Contract	Goods shipped to Kuwait but diverted: Contract price (net resale proceeds)	USD	3,047	USD	3,047	3,047	N/A		
190	United States of America	4002495	Bell Helicopter Textron Inc.	USD	112,418	112,418	Other tangible property	Damage or total loss (Iraq): Furniture / vehicles / office equipment (value / repair costs / replacement costs)	USD	71,866	USD	0	0	Part or all of claimed loss is unsubstantiated	142-144	40,552
							Payment or relief	Personal property reimbursement: Payment to employee for lost personal property	USD	40,552	USD	40,552	40,552	N/A	129-135	
191	United States of America	4002496	Brown & Williamson Tobacco Corporation	USD	133,900	133,900	Contract	Goods shipped to Iraq but diverted: Contract price	USD	116,900	USD	29,225	29,225	Failure to establish appropriate efforts to mitigate	68-77, 107	32,428
							Contract	Goods shipped to Iraq but diverted: Increased costs (storage and destruction costs)	USD	17,000	USD	3,203	3,203	Failure to establish appropriate efforts to mitigate	107, 124-126	

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners</u>					
				<u>Amount claimed in original currency^b</u>		<u>Total amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub- category</u>	<u>Amount claimed in original currency</u>		<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss^e</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award^f</u>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>
192	United States of America	4002504	Eagle Exporting Co., Inc.	USD	611,060	611,060	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	611,060	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	39-58	0
193	United States of America	4002561	K & S International Traders, Inc.	USD	43,200	43,200	Business transaction	Course of dealing (U.S.A.): Loss of profit	USD	43,200	USD	0	0	Part or all of claimed loss is unsubstantiated	26-33, 110-122	0
<u>Total</u>						244,682,453										11,241,834

Notes to table of recommendations

^a Pursuant to the Governing Council's decision taken at its twenty-seventh session held in March 1998, claimants in category "E" are not permitted to submit new claims or new loss types or elements, or increase the quantum of previously filed claims, after 11 May 1998. Nor may claimants use the claim development process, including the article 34 notifications, to advance new claims or increase the quantum of previously filed claims. However, any additional evidence submitted by claimants in response to article 34 notifications may be used to support claims timely filed. 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. The Panel observes that, in a few cases, there were discrepancies between the total amount asserted by the claimant in the claim form and the sum of the individual loss items stated by the claimant in the claim form or in the statement of claim. In such circumstances, the Panel adopts the total value asserted in the claim form where that claim form was filed prior to 11 May 1998.

^b Currency codes: ATS (Austrian schilling), BEF (Belgian franc), CHF (Swiss franc), DEM (Deutsche Mark), DKK (Danish krone), ESP (Peseta), FRF (French franc), GBP (Pound sterling), HUF (Hungarian forint), INR (Indian rupee), IQD (Iraqi dinar), ITL (Italian lira), JPY (Yen), KWD (Kuwaiti dinar), NLG (Guilder), SAR (Saudi Arabian riyal), 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 161 to 168 above.

^d In the columns under the heading entitled "Reclassified claim", the Panel has re-categorized 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, the amount stated in the claim form for each element of loss is also reflected.

^e The secretariat has recalculated the amount claimed in the currency of the original loss which, on occasion, has been different from the amount stated in the claim form.

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