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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS
CONCERNING THE TWENTY-EIGHTH INSTALMENT OF "E4" CLAIMS

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Introduction

1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the first Panel of Commissioners (the "Panel") charged with reviewing "E4" claims. The "E4" population consists of claims submitted by, or on behalf of, Kuwaiti private sector corporations and entities, other than oil sector and environmental claimants, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities".
2. The claims comprising this instalment are set out more fully in section I below. The twenty-eighth instalment of claims was submitted to the Panel on 30 June 2003, in accordance with article 32 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules"). Pursuant to article 38 of the Rules, this report contains the Panel's recommendations to the Governing Council concerning the claims in the twenty-eighth instalment of "E4" claims.

I. OVERVIEW OF THE TWENTY-EIGHTH INSTALMENT CLAIMS

3. The twenty-eighth instalment predominantly comprises "stand alone" claims. The term "stand alone" claims is defined in decision 123 of the Governing Council (S/AC.26/Dec.123(2001)) and refers to claims filed by individuals in categories "C" and "D" for direct losses sustained by Kuwaiti companies, where the Kuwaiti company has not filed a claim in category "E" for such losses. (In this regard, stand alone claims differ from "overlapping" claims, which are also defined in decision 123, wherein the Kuwaiti company has also filed a claim for its company losses.¹) The application of decision 123 to stand alone claims and the manner of their review is set out in the "E4A" Panel's "Report and recommendations made by the Panel of Commissioners concerning instalment twenty-three (A) of 'E4' claims" (S/AC.26/2003/14) (the "Instalment Twenty-Three (A) Report") (the "stand alone claims").
4. The twenty-eighth instalment also includes three non-stand alone "E4" claims² (the "regular 'E4' claims") and two "E2" claims³ that are claims submitted by non-Kuwaiti corporations, public sector enterprises and other private legal entities (excluding oil sector, construction/engineering, export guarantee/insurance and environmental claimants) (the "'E2' claims").
5. Two of the regular "E4" claims in the twenty-eighth instalment had been deferred from earlier "E4" instalments to allow for further scrutiny as to whether the losses asserted were in relation to an incorporated entity. After extensive claim development, it was determined that these claims were for the losses of Kuwaiti companies and should therefore be reviewed in category "E4". The remaining regular "E4" claim was originally filed by a Kuwaiti claimant as part of a category "D" claim. However, as claims for the losses of companies cannot be reviewed in category "D", the portion of the claim that related to company losses was given a new UNCC claim number and transferred to category "E4" for processing.⁴

6. The Panel has made recommendations in respect of the “E2” claims pursuant to the applicable legal framework that has been set out in the “Report and recommendations made by the Panel of Commissioners concerning the first instalment of ‘E2’ claims (S/AC.26/1998/7) (the “First ‘E2’ Report”),⁵ because the claims remained to be reviewed and neither the “E2” nor the “E2A” Panel of Commissioners (the “‘E2’ Panels”) is extant. A more detailed explanation for the inclusion of the “E2” claims in the twenty-eighth instalment and the Panel’s assessment of the claims is provided below in section VIII.

7. Originally, 72 claims in relation to Kuwaiti companies were included in the twenty-eighth instalment and were submitted to the Panel by Procedural Order No. 1 dated 30 June 2003, in accordance with article 32 of the Rules. Of the 72 claims, 10 claims were found after claim development⁶ to relate to the losses of unincorporated businesses and were therefore transferred, by the Executive Secretary, to be reviewed by one of the category “D” Panels of Commissioners (the “‘D’ Panels”). This was recorded in Procedural Order No. 3 dated 24 November 2003. A total of seven additional claims were added to the twenty-eighth instalment; Procedural Order No. 2, dated 1 September 2003, added two claims and Procedural Order No. 3 added a further five claims. After these transfers and additions, the claims remaining in the twenty-eighth instalment therefore relate to 73 claims for the losses of 62 companies and are hereinafter referred to as the “claims in this instalment”. They are set out in table 1 below.

Table 1. Summary of claims in the twenty-eighth instalment

	<u>Number originally submitted to the Panel</u>	<u>Number added to the instalment</u>	<u>Number withdrawn</u>	<u>Number of new claims made by severance^a</u>	<u>Total submitted to the Panel</u>	<u>Total returned to category “D”</u>	<u>Total deferred to later “E4” instalments</u>	<u>Total resolved by the Panel</u>
Individual claims	72	7	0	4	83	10	0	73
Companies	67	4	0	0	71	9	0	62

^a This occurs when a stand alone claim that was originally submitted to the Panel comprised the losses of two or more companies and was later severed into separate stand alone claims.

8. Of the 73 claims in this instalment, 68 are stand alone claims; three are regular “E4” claims; and two are “E2” claims.

9. With respect to the stand alone claims in this instalment, there are occasions where more than one claim has been filed for the losses of the same company, either by the same individual claimant or by more than one individual claimant. On transfer to “E4” for processing in accordance with decision 123, such multiple claims for the losses of the same company are treated as a single company claim. In each instance, the Panel has valued the company losses as a whole and, in this respect, confirms the application to the stand alone claims of paragraphs 39, 41 and 42 of the Special Overlap Report

relating to the consolidation of losses from several claims for the loss of one company. Accordingly, while there are 68 stand alone claims included in the twenty-eighth instalment, they relate to the losses of only 57 Kuwaiti companies.

10. As decision 123 directed the Commission to process stand alone claims in “E4” as Kuwaiti company claims, the stand alone claims in this instalment have been added to the centralized database maintained by the secretariat (the “database”) and new “E4” claim numbers have been assigned to each stand alone company claim. Annexes I and II to this report refer to the claims by their new claim numbers.

11. During the review of the stand alone claims in this instalment, 14 instances of related category “C” or category “D” claims were identified where a category “C” or category “D” claimant had already received an award for the company’s losses. In these cases, the Panel has valued the consolidated losses of the company, including the category “C” or “D” losses, except where the Panel considered the award made to the category “C” claimant as insufficiently material to warrant the additional scrutiny or where the losses claimed for by the claimant in category “C” were duplicative of losses claimed for in category “D”. In setting the materiality standard, the Panel adopts the approach set out at paragraphs 26 and 27 of the Special Overlap Report. In respect of all 14 claims identified, the Panel instructs the secretariat to deduct the amount already awarded in category “C” from the amount to be paid to the same individual claimant through the process described in paragraphs 22 to 23 below.⁷

12. Thirty-one of the individual claimants in the twenty-eighth instalment also claimed for personal losses, including the losses of unincorporated businesses that were separate and distinct from the losses sustained by the Kuwaiti company. These losses were not transferred to the Panel for review but remained in category “D” for processing as category “D” claims.⁸ The Panel notes that the amount claimed initially identified in Procedural Order No. 1 for the twenty-eighth instalment may have included some losses that were subsequently identified as personal losses.

13. The Government of Jordan submitted over 70 per cent of the stand alone claims in this instalment.

14. The claims in this instalment allege company losses aggregating 32,577,659 Kuwaiti dinars (KWD) (approximately 112,725,464 United States dollars (USD)). These claims assert losses that range from KWD 5,000 (approximately USD 17,301) to KWD 3,418,454 (approximately USD 11,828,561).⁹

II. BACKGROUND TO THE STAND ALONE CLAIMS

15. During the period from 1993 to 1994, the Commission received several hundred category “E” claim forms, filed by non-Kuwaiti individuals asserting losses in respect of Kuwaiti companies that had been owned, in whole or in part, by those individuals. Following informal discussions with the Governing Council in late 1994, the Commission informed those individual claimants that they were not eligible to file claims on behalf of the companies in question because category “E” claim forms

could only be submitted by corporate claimants through the Government under whose law the company was incorporated or organized.¹⁰ The Commission then advised these individual claimants to resubmit their claims for business losses on category “D” claim forms.

16. Although the “D” Panel began its review of claims in 1996, the first five instalments of category “D” claims did not include any claims for business losses. The “D2” Panel, appointed by the Governing Council in late 1998, began examining a pilot group of “D8/D9” individual business loss claims in 1999 in the sixth instalment. During the course of its review of the responses submitted by the category “D” claimants pursuant to article 34 of the Rules, the “D2” Panel became aware of the existence of a group of category “D” claimants who asserted company losses in their capacity as shareholders in Kuwaiti companies. In many instances, the claimant asserted a 100 per cent beneficial interest in the company. In particular, the “D2” Panel noted that these claimants were non-Kuwaiti nationals and typically asserted a complete breakdown of the business relationship with their Kuwaiti partner. As a consequence, they asserted that a portion of the company loss ought to be paid directly to them.¹¹ A preliminary examination of these claims also revealed that in some instances the Kuwaiti companies in question had filed separate claims with the Commission, which were being processed as “E4” claims. However, there were a number of instances in which the Kuwaiti company had not filed a separate claim with the Commission.

17. During its review of claims, the category “C” Panel of Commissioners (the “C” Panel”) identified 103 claims for what appeared to be the losses of an incorporated entity. As claims for company losses could not be reviewed in category “C”, as its mandate was limited to the review of individual claims for personal damages up to USD 100,000, the category “C” Panel recommended that the company loss portions of the 103 claims be severed and transferred to another claims category. These claims (the “deferred category ‘C’ claims”) were initially transferred to category “D”, pending a decision by the Governing Council on how these claims were to be treated.¹² There are seven deferred category “C” claims in the twenty-eighth instalment.

18. As the category “C” and category “D” claim forms do not envisage the filing of claims by individuals for losses suffered by a company, and as pursuant to the Rules individuals are not entitled to claim in their own right for such losses, the “D” and “E4” Panels had sought guidance from the Governing Council with regard to the treatment of stand alone and overlapping claims.¹³

III. GOVERNING COUNCIL DECISION 123

19. Decision 123 provides the Governing Council’s guidance concerning the treatment of stand alone claims. In particular, the Governing Council in the preamble to decision 123 expressly considered that “due regard should be given to the claims submitted by non-Kuwaiti individuals in relation to losses sustained by Kuwaiti corporate entities”.

20. Paragraph 1(b) of decision 123 directs the Executive Secretary to transfer and process in “E4” as Kuwaiti company claims those stand alone claims for which the individual claimant has been found by the “D” Panels to have authority to file a claim on behalf of the company (“authority to act”).

21. As described in the preamble to decision 123, the Governing Council considered that, while the Commission is charged with determining the amount of compensation to which claimants are entitled for direct losses resulting from Iraq's invasion and occupation of Kuwait, it is not within the mandate of the Commission to determine the respective entitlements of category "C" and/or category "D" claimants to receive all or part of an award of compensation made in the name of the Kuwaiti company.

22. Accordingly, taking into consideration the views expressed by several States Members of the Governing Council, the Council concluded that bilateral committees should be established, involving in each case the Government of Kuwait ("Kuwait") and a Government or other submitting entity filing any stand alone claims, to determine the entitlements of the category "C" and/or "D" claimants to all or part of an award.

23. Decision 123 adopts provisions of the guidelines governing the composition and work of the bilateral committees, and annexes the text thereof as annex I. Decision 123 further directs the Executive Secretary to implement the determinations made by the bilateral committees and to make payments on Kuwait's behalf, to Governments and other submitting entities on behalf of individual claimants, of the portions of the awards of compensation to which such individual claimants are entitled, as determined by the bilateral committees.¹⁴

IV. AUTHORITY TO ACT TEST

24. Pursuant to decision 123, only those claims for which the individual claimant has been found by the "D" Panels to have "authority to act" on behalf of the Kuwaiti company are transferred to the Panel for consideration.¹⁵ The Panel notes that the "D" Panels have found that all of the individuals who have filed the stand alone claims in this instalment have shown authority to file the claim on behalf of the company.

V. THE PROCEEDINGS

25. The Executive Secretary of the Commission submitted report No. 30, dated 17 February 2000, to the Governing Council in accordance with article 16 of the Rules ("article 16 report"). This report presented the significant legal and factual issues raised by, *inter alia*, the filing in category "D" of stand alone claims for the losses of an incorporated Kuwaiti entity. A number of Governments, including the Government of the Republic of Iraq ("Iraq"), submitted additional information and views in response to the article 16 report.

26. The Executive Secretary of the Commission also submitted report Nos. 4-5, 7-8, 10, 13, 16, 22, 24, 28, 32, 34-35, 38, 41-42 and 45 to the Governing Council in accordance with article 16 of the Rules. These reports covered, *inter alia*, all of the claims in this instalment and presented the significant legal and factual issues identified therein. A number of Governments, including Iraq, submitted additional information and views in response to the article 16 reports.

27. Before the claims in this instalment were submitted to the Panel, the secretariat undertook a complete review of these claims in accordance with the Rules.¹⁶ The results of the review were entered into the database.
28. Pursuant to article 34 of the Rules, notifications were transmitted to each claimant requesting additional information in order to assist the Panel in its review of the claims (the “claim development” process). All such notifications were directed through the appropriate submitting entity. Claimants that were unable to submit the evidence requested were asked to provide reasons for their inability to comply with the requests. The type of information requested varied depending on the evidentiary shortcomings encountered for each claimant. A substantive review of the claims in this instalment was then undertaken to identify significant legal, factual and valuation issues.
29. In relation to the stand alone claims and the regular “E4” claims in this instalment, and for the reasons stated in paragraph 17 of the First “E4” Report, as well as the reasons stated in paragraph 27 of the Instalment Twenty-Three (A) Report, the Panel retained the services of an accounting firm and a loss adjusting firm as expert consultants. The Panel directed the expert consultants to review the company losses alleged in respect of each stand alone claim, and each regular “E4” claim, in the twenty-eighth instalment in accordance with appropriate verification and valuation methodology (see paragraph 34-36 below). The Panel directed the expert consultants to submit to the Panel a detailed report for each claim summarizing the expert consultants’ findings.
30. In relation to the “E2” claims in this instalment, the Panel approved the retention of the services of an accounting and loss adjusting firm.
31. By Procedural Order No. 1 dated 30 June 2003, the Panel gave notice of its intention to complete its review of the claims in this instalment and submit its report and recommendations to the Governing Council within six months of 30 June 2003. This procedural order was transmitted to Iraq, Kuwait and the submitting entities of each of the claims in this instalment.
32. At the conclusion of the: (a) preliminary assessment; (b) substantive review; and (c) article 16 reporting, the Panel considered the following documents:
- (a) The claim documents submitted by the claimants;
 - (b) The preliminary assessment reports prepared under article 14 of the Rules;
 - (c) Information and views of Governments, including Iraq, received in response to the article 16 reports;
 - (d) Claim summaries and reports;
 - (e) The reports of the expert consultants; and
 - (f) Other information deemed, under article 32 of the Rules, to be useful to the Panel for its work.

33. Based on its review of the documents submitted, including documents and clarifications received in response to procedural orders, the Panel concluded that the issues presented by the claims in this instalment had been adequately developed and that oral proceedings were not required.

VI. LEGAL FRAMEWORK FOR THE VERIFICATION AND VALUATION OF THE STAND ALONE CLAIMS AND THE REGULAR "E4" CLAIMS

34. The legal framework applied to the evaluation of the stand alone claims and regular "E4" claims in this instalment is the same as that used in earlier "E4" instalments. This framework is discussed at paragraphs 25 to 31 of the First "E4" Report. Subsequent "E4" reports discuss additional legal issues that were encountered in later instalments of "E4" claims. These various elements of the Panel's review are not restated in this report. Instead, where relevant, this report refers to sections in the previous "E4" reports where such issues have been addressed. To the extent that the process of reviewing, verifying and valuing stand alone claims as Kuwaiti company claims raises additional legal or verification and valuation issues, these are discussed at paragraphs 34 to 81 of the Instalment Twenty-Three (A) Report and in the text of this report.

35. Before discussing the Panel's specific recommendations for compensating the stand alone and regular "E4" claims in the twenty-eighth instalment, it is important to restate the Panel's approach to the verification and valuation of these claims. Pursuant to the "E4" claims review procedure, and as noted in paragraph 40 of the First "E4" Report, it is necessary to assess the reasonableness of the claimant's inability to provide primary documentation and determine appropriate methods for evaluating the amount of loss based upon the evidence provided. That procedure balances the claimant's inability always to provide the "best evidence" against the "risk of overstatement" introduced by shortcomings in evidence. In this context, the term "risk of overstatement", defined in paragraph 34 of the First "E4" Report, is used to refer to cases in which claims contain evidentiary shortcomings that prevent their precise quantification and therefore present a risk that they might be overstated.

36. As set out in paragraphs 35 to 38 of the Instalment Twenty-Three (A) Report, in considering the stand alone claims, the Panel is aware that most of the claimants who submitted stand alone claims in this instalment ("stand alone claimants") did not return to Kuwait after liberation or resume their businesses because of political or economic barriers. Since many of the stand alone claimants either lost their documents or left them behind when they left Kuwait, they could not provide the same level of documentary evidence to support their claimed losses as could be expected of a typical "E4" claimant. Accordingly, in these instances, the Panel applies the approach set out in the Instalment Twenty-Three (A) Report when undertaking the process set out in paragraph 35 above.

A. Audited accounts

37. In deciding what is best evidence, the Panel may be asked to decide between conflicting pieces of evidence. In making such a decision, the Panel considers all of the evidence before it, as well as indications of the source and probity of that evidence. For example, with respect to the stand alone claim for the losses of Al-Mujam Trading and Contracting Co., two sets of audited accounts that

varied slightly were submitted to the Commission. One set had been provided by the stand alone claimant and one set had been provided by the company. The company had originally filed a claim in category "E" for the losses of the company but had withdrawn its claim and acknowledged the right of the stand alone claimant to file the claim for the losses of the company. The Panel decided to value the losses of the company using the audited accounts provided by the stand alone claimant rather than the audited accounts provided by the company, because the former were signed by the auditor and the Kuwaiti shareholder.

B. Evidence of business

38. With respect to the stand alone claims, the Panel affirms the approach set out in paragraph 49 of the Instalment Twenty-Three (A) Report, which enables claimants to establish the existence of the business as at 2 August 1990 by producing contemporaneous evidence other than the audited accounts or the company's memorandum of association. However, with respect to the claim for the losses of Jab Textiles Co., the Panel found that, while the claimant had established that the business was in existence as at 2 August 1990 through the production of letters dated May 1990 confirming incorporation from the Ministry of Commerce and Industry and a number of rent receipts for the company's business premises, it had not shown that the company had commenced operating by 2 August 1990 or that it had any assets which were lost as a direct result of Iraq's invasion and occupation of Kuwait.

39. In this instalment, three stand alone claims, including the one cited immediately above in paragraph 38 failed to satisfy this requirement and the Panel recommends no compensation in respect of these claims.

VII. THE STAND ALONE CLAIMS AND THE REGULAR "E4" CLAIMS

40. Applying the procedures described above, the Panel has reviewed the stand alone and regular "E4" claims in this instalment according to the nature and type of loss identified. Reclassified losses have been dealt with in the section pertaining to the loss type into which the Panel has reclassified the losses.

41. The section below pertains to the Panel's specific recommendations in relation to both the stand alone claims and the regular "E4" claims in the twenty-eighth instalment. While the regular "E4" claims in this instalment did not raise new legal or verification and valuation issues that warranted discussion, they have been incorporated for the purpose of quantifying the number of claims for a particular loss type and in the total asserted value per loss type.

A. Contract

42. The claim for loss of contract in this instalment is for an asserted value of KWD 165,000 (approximately USD 570,934). None of these claims raise any new legal or verification and valuation issues. The Panel's approach to the compensability of contract losses is stated in prior "E4" reports

and the verification and valuation review procedure adopted by the Panel for the loss of contract claims is discussed at paragraphs 77 to 84 of the First "E4" Report.

B. Real property

43. The claims for real property, which were asserted in two of the claims, are for a total asserted value of KWD 135,000 (approximately USD 467,128). None of these claims raise any new legal or verification and valuation issues. The Panel confirms the application of the verification and valuation procedure adopted at paragraphs 89 to 101 of the First "E4" Report to claims for real property losses.

C. Tangible property

44. Fifty-five of the claims seek compensation for tangible property losses for a total asserted value of KWD 13,052,870 (approximately USD 45,165,640). The claims for loss of tangible property relate mainly to loss of stock, furniture, fixtures, equipment and vehicles. Other claims in this loss type relate to loss of cash.

45. With regard to the compensability and the verification and valuation of these tangible property claims, the Panel has applied the approach set out at paragraphs 108 to 135 of the First "E4" Report but, where necessary, has modified it to take into consideration the particular circumstances of the stand alone claimants. This modification is set out at paragraphs 58 to 66 of the Instalment Twenty-Three (A) Report.

1. Tangible property - general

46. The claims for loss of tangible property general in this instalment do not raise any new legal or verification and valuation issues. Claimants in this instalment submitted the same type of evidence encountered by the Panel when reviewing loss of tangible property claims in the previous "E4" instalments, particularly instalment twenty-three (A) which related to stand alone claims.

2. Stock

47. The claims for loss of stock mainly concerned the loss of inventory as a result of theft or destruction of stock. Most of the claimants provided evidence of the existence, ownership and value of the stock losses by providing copies of the company's audited accounts, original inventory purchase invoices and other documents, such as insurance policies. Where the Panel is of the view that insufficient evidence was given to support either the fact of loss or the value of loss, the Panel has adjusted the claim to account for this risk of overstatement.

48. As was the case in prior "E4" instalments, the claims for loss of goods in transit mainly concerned goods that were in Kuwait on the day of Iraq's invasion and that were subsequently lost. Successful claims were able to sufficiently establish ownership, existence and loss of the goods as well as payment for the goods. The type of evidence provided included Kuwaiti port authority certificates, letters of credits and other banking documents, invoices and witness statements from shipping agents or other third parties.

3. Cash

49. The claims for loss of cash in this instalment did not raise any new legal or verification and valuation issues. Where claims for loss of cash were not supported by sufficient contemporaneous evidence establishing the possession and amount of cash held on 2 August 1990, the Panel has recommended no compensation. Included in this category is a claim for the loss of money that had been held in Kuwaiti bank accounts as at the date of Iraq's invasion and occupation of Kuwait. As set out in paragraph 64 of the Instalment 23(A) Report, the Panel notes the procedures established by the Central Bank of Kuwait to make funds in Kuwaiti bank accounts freely available to the beneficiaries of those accounts. The panel therefore makes no recommendation in respect of this claim.

4. Vehicles

50. Most claimants with loss of vehicles claims were able to establish their losses by providing documentary evidence that substantiated the fact and circumstances of their ownership and loss. Some claimants were able to establish their loss of vehicles claims by submitting "deregistration certificates" but more commonly documents such as vehicle registration certificates, vehicle insurance documents, audited accounts with references to company vehicles and witness statements were provided. In relation to the stand alone claim for the losses of Al Baher and Al Falah General Transport, the claimant has provided evidence of selling vehicles at a reduced price in September 1990 in order to mitigate his losses. As the Panel considers mitigation efforts reasonable, it recommended compensation for the difference between the 1990 fair market value and the amount received by the claimant for the sale of vehicles in September 1990.

D. Income-producing property

51. None of the claims in this instalment seeks compensation for the loss of income-producing property.

E. Payment or relief to others

52. None of the claims in this instalment seeks compensation for payment or relief to others.

F. Loss of profits

53. Forty-eight of the claims in this instalment seek compensation for loss of profits for a total asserted value of KWD 7,828,684 (approximately USD 27,088,872). The Panel notes that none of these claims raise any new verification or valuation issues and accordingly has applied the approach and the verification and valuation procedures as set out at paragraphs 160 to 206 of the First "E4" Report and subsequent "E4" reports, in particular paragraph 70 of the Instalment Twenty-Three (A) Report.

G. Receivables

54. Thirty-five of the claims in this instalment seek compensation for receivables for a total asserted value of KWD 5,839,094 (approximately USD 20,204,478). As was the case in instalment twenty-three (A), which was the first instalment relating to stand alone claims, this constitutes a significantly higher proportion of the total claimed amount of the instalment when compared with other “E4” instalments.¹⁷ In the verification and valuation of these claims, the Panel has applied paragraphs 207 to 219 of the First “E4” Report, as adapted in paragraph 71 to 72 of the Instalment Twenty-Three (A) Report for the stand alone claims.

H. Restart costs

55. None of the claims in this instalment seeks compensation for restart costs.

I. Other losses

56. Forty-three claims in this instalment are for “other” losses for a total asserted value of KWD 3,743,450 (approximately USD 12,953,114). As was the case in instalment twenty-three (A), the largest category of “other” losses claimed is for key money and goodwill. Following the approach set out at paragraphs 75 to 78 of the Instalment Twenty-Three (A) Report, the Panel recommends compensation only where a claimant has been able to document the claim by reference to historical expenditure or other verifiable evidence of value.

57. The Panel has considered two claims for the loss of key money that raise new verification and valuation issues. In relation to Selwan Trading Co. W.L.L., the Panel decided that the claimant had established that, as at 2 August 1990, the company owned the key money that had been paid in 1976 by the unincorporated forerunner of the company. The claimant established this by providing documentary evidence showing the transfer of all the assets of the business from the unincorporated business to the company. In the claim for the losses of Ahmad & Al Basha Trading in Commission Co., the Panel decided that a testimony without oath provided on Kuwaiti Ministry of Justice, Department of Registration of Real Estate and Notarisation letterhead, dated 2003 and signed by two witnesses, did not constitute evidence of historical expenditure or verifiable evidence of value as the purchase of key money. This decision was based on the fact that the Kuwaiti Government does not regulate the payment of key money and therefore the letter could only be viewed as a supporting witness statement.

58. A number of the claims in this instalment include a claim for what the Panel considers to be the individual claimant’s equity interest in a company. Examples of the equity interests claimed include the individual claimant’s contribution to the company’s share capital, the undistributed profits of the company and the individual claimant’s current accounts on the books of the company.

59. The “E4” Panels have previously considered this type of loss in the context of stand alone claims at paragraph 80 of the Instalment Twenty-Three (A) Report, and in the context of overlapping claims in paragraph 40 of the Special Overlap Report. As is elaborated in those reports, the Panel

considers that an equity claim represents the underlying assets of the company. Hence, a claim for equity interests is generally duplicative of other asset losses already claimed. During the claim development process, the claimant is asked to explain whether the equity interest is in fact a claim for other assets. If the claimant responds by giving an explanation as to which assets the equity loss relates, the Panel values the losses alleged by the claimant in relation to those assets. However, where a claimant confirms that the claim is only for his or her equity interest in the company, and does not allocate the equity claim to any specific assets lost as a result of Iraq's invasion and occupation of Kuwait, the Panel considers that generally such a claim is not compensable. This is because the Panel cannot determine whether the loss was a direct result of Iraq's invasion and occupation of Kuwait, since an equity claim may relate to assets that were not lost as a result of the invasion. Further, the Panel cannot establish whether the capital, as originally invested by the claimant, was equal to the assets held by the company, since the assets of the company may be less than the original investment in the company for reasons other than Iraq's invasion and occupation of Kuwait. Even if it was assumed that the equity of a company represents its underlying assets, the Panel cannot value those assets in the absence of specific information about the quantum of the claim for each asset allegedly lost by the claimant.¹⁸

60. In relation to a stand alone claim for the losses of Team International Company, the claimant claimed USD 350,000 for loss of equity and supported this claim by providing a lengthy list of disparate items that he said "roughly" represented the manner in which the company had utilised this equity. The claimant did not attribute a value to any of the items on the list. The Panel has decided that, without knowing the value of the individual items on the list, it is impossible to verify and value these items as compensable losses.

61. In some cases, claimants failed to provide sufficient explanation as to the nature, purpose or amount of their claims for other losses, or failed to provide satisfactory evidence to substantiate that they had sustained such losses as a direct result of Iraq's invasion and occupation of Kuwait. In such cases, the Panel recommends no compensation.

VIII. THE "E2" CLAIMS

A. Background to the "E2" claims

62. The "E2" claims in this instalment were initially reviewed in category "D" and identified as claims for the losses of non-Kuwaiti corporate entities. Further review of these claims confirmed that the claims pertained to the losses of non-Kuwaiti corporate entities and that the portions of the claims pertaining to non-Kuwaiti corporate losses¹⁹ should be reviewed in category "E", rather than category "D".

63. Since both "E2" Panels had concluded their work programmes and were no longer extant, it was determined that the claims should be reviewed by a panel of Commissioners with experience in reviewing corporate claims. Pursuant to article 32(3) of the Provisional Rules for Claims Procedure, the Executive Secretary of the Commission transferred the "E2" claims to category "E4". In

Procedural Order No. 2, dated 1 September 2003, the Panel formally adopted the “E2” claims for inclusion in the twenty-eighth instalment.

64. The legal framework applied to the evaluation of the “E2” claims in the twenty-eighth instalment is the same as that used in earlier “E2” instalments. This framework is discussed at paragraphs 38 to 48 of the First “E2” Report. Subsequent “E2” reports discuss additional legal issues that were encountered in later instalments of “E2” claims. These various elements of the Panel’s review are not restated in this report. Instead, where relevant, this report refers to sections in the previous “E2” reports where such issues have been addressed.

B. Review of the “E2” claims

65. Applying the procedures described in paragraph 64, the Panel reviewed the two “E2” claims in this instalment according to the loss types identified below. A description of the claims and this Panel’s determinations thereon are set out below.

1. Interrupted service contract

66. One claimant seeks compensation in connection with several contracts for the provision of manpower for a construction project in Iraq. The claimant alleges that the contracts were in each case interrupted as a direct result of Iraq’s invasion and occupation of Kuwait and seeks compensation for the loss of profits it expected to earn under the contracts.

67. This claim did not raise any new legal or verification and valuation issues. The legal principles and evidentiary requirements applicable to losses for interrupted contracts are described in previous reports of the “E2” Panels.²⁰ In particular, the Panel has found that compensation can be awarded for loss of future earnings and profits that the claimant expected to earn under a contract to the extent that they can be ascertained with reasonable certainty, less any cost savings resulting from the interruption of the contract. In the claim under review, the Panel finds that the claimant has not provided sufficient evidence in support of the alleged profits and recommends no compensation for the loss.

2. Goods lost or destroyed in transit

68. One claimant alleges that it shipped goods to Kuwait by sea, and that, due to a dispute with the buyer over the terms of the letter of credit, the goods were still at a Kuwaiti port at the time of Iraq’s invasion and occupation of Kuwait. The claimant seeks compensation for the unpaid contract price of the goods.

69. This claim did not raise any new legal or verification and valuation issues. The legal principles and evidentiary requirements applicable to claims for goods lost in transit are described in previous reports of the “E2A” Panel.²¹ In particular, where goods arrived at a Kuwaiti seaport prior to 2 July 1990, the “E2A” Panel has required specific evidence to demonstrate that the goods were lost or destroyed as a direct result of Iraq’s invasion and occupation of Kuwait.²² Applying the principles outlined by the “E2A” Panel to the claim under review, the Panel finds that the claimant has not provided the specific proof required and, therefore, no compensation is recommended.

3. Loss of tangible property

70. One claimant also seeks compensation for the value of tools and equipment lost in Iraq during the period of Iraq's invasion and occupation of Kuwait.

71. The claim for lost tangible property in this instalment did not raise any new legal or verification and valuation issues. The legal principles and evidentiary requirements applicable to claims for lost tangible property are described in previous reports of the "E2A" Panel.²³ In the claim under review, the Panel concludes that the claimant's loss of property is the direct result of Iraq's invasion and occupation of Kuwait and that the claim is compensable to the extent that the value of the lost assets has been sufficiently established.

IX. OTHER ISSUES

A. Applicable dates for currency exchange rate and interest

72. In relation to the applicable dates for currency exchange rate and interest, the Panel has adopted the approach discussed at paragraphs 226 to 233 of the First "E4" Report. In relation to stand alone claims and regular "E4" claims, where a claimant claims in a currency other than Kuwaiti dinars, the Panel values the claim in Kuwaiti dinars using the appropriate exchange rate.

B. Claims preparation costs

73. The Panel has been informed by the Executive Secretary of the Commission that the Governing Council intends to resolve the issue of claims preparation costs in the future. Accordingly, the Panel makes no recommendation with respect to compensation for claims preparation costs.

X. RECOMMENDED AWARDS

74. Based on the foregoing, the awards recommended by the Panel in respect of the stand alone claims in this instalment are set out in annex I to this report. The underlying principles behind the Panel's recommendations on the stand alone claims in this instalment are summarized in annex II.

75. Based on the foregoing, the awards recommended by the Panel in respect of the regular "E4" claims in this instalment are set out in annex III to this report. The underlying principles behind the Panel's recommendations on the regular "E4" claims in this instalment are summarized in annex IV.

76. Based on the foregoing, the awards recommended by the Panel in respect of the "E2" claims in this instalment are set out in annex V to this report. Annex V includes a summary of the underlying principles behind the Panel's recommendations on the "E2" claims.

77. Consistent with the approach in previous "E4" instalments, all sums relating to regular "E4" claims and stand alone claims in this instalment have been converted to Kuwaiti dinars (where necessary) for the purpose of valuation and then rounded to the nearest Kuwaiti dinar. As such, the claimed amounts may vary in currency or by 1 KWD from the amount stated on the claim form.

However, as the Commission issues its awards in United States dollars, the recommended amounts in annexes I to IV are shown in both Kuwaiti dinars and United States dollars. The recommended amounts in annex V, relating to the “E2” claims in this instalment, are shown in United States dollars only.

Geneva, 31 January 2004

(Signed) Robert R. Briner
Chairman

(Signed) Alan J. Cleary
Commissioner

(Signed) Lim Tian Huat
Commissioner

Notes

¹ The Panel's (and the "E4A" Panel's) interpretation of decision 123 in its application to "overlapping" claims is set out in "The special report and recommendations made by the 'E4' and the 'E4A' Panels of Commissioners concerning overlapping claims" (S/AC.26/2002/28) (the "Special Overlap Report") and by the Panel in "The report and recommendations made by the Panel of Commissioners concerning the eighteenth instalment of 'E4' claims" (S/AC.26/2003/12).

² The following regular "E4" claims are included within the twenty-eighth instalment: UNCC claim Nos. 3013288, 4002540 and 4003265.

³ The following "E2" claims are included within the twenty-eighth instalment: UNCC claim Nos. 1854415 and 3004492 .

⁴ UNCC claim No. 3013288 comprises losses relating to a Kuwaiti company and was severed from category "D" UNCC claim No. 3005370 and transferred to category "E4" for review.

⁵ See the First "E2" Report at paragraphs 38 to 48.

⁶ See paragraphs 27-28 and 32 of this report.

⁷ Details regarding the deductions recommended by the Panel in relation to the claims in this instalment can be found in the footnotes to annex II of this report.

⁸ As these claims included the losses of both a company and personal losses, which are to be considered by two different Panels, the corporate portion of the claim has been severed for transfer to the Panel, creating a separate claim.

⁹ The total asserted losses listed in section VII, in relation to loss categories, include the amounts claimed by related category "C" or "D" claimants (see paragraph 11 of this report) but do not include losses asserted in duplicate claims.

¹⁰ See paragraph 26 of Governing Council decision 7 (S/AC.26/1991/7).

¹¹ At the date of Iraq's invasion and occupation of Kuwait, Kuwaiti law required a person who wished to start a business to obtain a licence (permit) from the Ministry of Commerce and Industry. In principle, only Kuwaiti nationals qualified for such a licence. A similar restriction existed with regard to the various registration requirements in force. A commercial registration was made upon application by a Kuwaiti citizen or a company with 51 per cent of its capital stock owned by Kuwaitis. Under Kuwaiti law, a non-Kuwaiti could not be a majority shareholder in a Kuwaiti corporation. (See paragraphs 330 and 331 of the "Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of individual claims for damages up to US\$100,000 (category 'C' claims)" (S/AC.26/1999/11) (the "Seventh 'C' Report") and paragraphs 207 to 213 of the "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of individual claims for damages above USD 100,000 (category 'D' claims)" (S/AC.26/2000/24).

¹² See paragraphs 343 to 346 of the Seventh "C" Report.

¹³ See paragraph 3 of this report regarding the difference between stand alone claims and overlapping claims.

¹⁴ For the purposes of the stand alone claims in this instalment, the following bilateral committees were convened to make the requisite decisions in accordance with decision 123: Kuwait–Canada, Kuwait–Egypt, Kuwait–India, Kuwait–Jordan, Kuwait–Pakistan, Kuwait–Palestine, Kuwait–United States of America and Kuwait–Yemen.

¹⁵ The test by reference to which the category “D” Panels of Commissioners consider a claimant to show authority to file a claim on behalf of the company is set out in the “Report and recommendations made by the Panel of Commissioners concerning part two of the fourteenth instalment of individual claims above USD 100,000 (category ‘D’ claims)” (S/AC.26/2003/7) and the “Report and recommendations made by the Panel of Commissioners concerning part two of the fifteenth instalment of individual claims above USD 100,000 (category ‘D’ claims)” (S/AC.26/2003/8).

¹⁶ This review is as described in paragraph 11 of the “Report and recommendations made by the Panel of Commissioners concerning the first instalment of ‘E4’ claims” (S/AC.26/1999/4) (the “First ‘E4’ Report”).

¹⁷ See paragraph 71 of the Instalment Twenty-Three (A) Report.

¹⁸ The Panel also notes the decision of the “C” Panel at paragraph 241 of the Seventh “C” Report and the “D” Panel’s decision in the “Report and Recommendations made by the Panel of Commissioners concerning part one of the second instalment of individual claims for damages above US\$100,000 (category ‘D’ claims)” (S/AC.26/1998/11) at paragraphs 104 to 107.

¹⁹ UNCC claim No.1854415 comprises the losses of a non-Kuwaiti company that were originally claimed for in UNCC claim No. 1494935 filed in category “C”. The corporate losses claimed for in UNCC claim No. 1494935 were severed into UNCC claim No. 1811619 and deferred for review in a category other than category “C” (see paragraph 17 of this report). UNCC claim No. 1811619 actually comprised personal losses, which are being processed in part two of the eighteenth instalment of category “D” claims, and a claim for the losses of a non-Kuwaiti company. The portion of the claim relating to the losses of a non-Kuwaiti company was severed into UNCC claim No. 1854415, which is before the Panel in this instalment.

²⁰ See, e.g., the “Report and recommendations made by the Panel of Commissioners concerning the ninth instalment of ‘E2’ claims” (S/AC.26/2001/27) at paragraphs 76 to 80 and also the “Report and recommendations made by the Panel of Commissioners concerning the fifteenth instalment of ‘E2’ claims” (S/AC.26/2003/29) at paragraphs 142 to 145 and 158.

²¹ See, e.g., the “Report and recommendations made by the Panel of Commissioners concerning the fourteenth instalment of ‘E2’ claims” (S/AC.26/2003/21) (the “Fourteenth ‘E2’ Report”) at paragraphs 81 to 85; the “Report and recommendations made by the Panel of Commissioners concerning the twelfth instalment of ‘E2’ claims” (S/AC.26/2003/2) (the “Twelfth ‘E2’ Report”) at paragraphs 80 to 85; the “Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of ‘E2’ claims” (S/AC.26/2002/14) (the “Tenth ‘E2’ Report”) at paragraphs 86 to 90; and the “Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of ‘E2’ claims” (S/AC.26/2000/2) at paragraphs 143 to 147.

²² See, e.g., the Fourteenth “E2” Report at paragraph 82; the Twelfth “E2” Report at paragraph 81; and the Tenth “E2” Report at paragraph 87.

²³ See, e.g., the Fourteenth “E2” Report at paragraphs 144 to 146; the Twelfth “E2” Report at paragraphs 142 to 144; and the Tenth “E2” Report at paragraphs 151 to 153.

[ENGLISH ONLY]

Annex IRECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE
CLAIMS BY CLAIM NUMBER AND CLAIMANT NAME

<u>UNCC claim No.</u>	<u>Company name</u>	<u>Amount claimed (KWD)</u>	<u>Net amount claimed (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Amount recommended (USD)</u>
4006148	Al-Majeem Comp. For General Contracts	394,517	394,517	11,500	39,793
4006149	Al Hadaf Construction Materials W.L.L.	235,000	235,000	113,578	393,004
4006150	Brasilian Home for Furniture	182,241	182,241	40,657	140,682
4006151	Basshaer Al-Rabea Trading Co.	2,415,000	2,415,000	1,490,518	5,157,502
4006152	Al-Batra Co. for Electrical and Chandeliers	176,315	176,315	64,256	222,339
4006153	Mersad International Group Trading & Contracting Co. W.L.L.	3,418,454	2,643,497	436,118	1,509,059
4006154	Issa Fallaha Trading Co.	537,512	537,512	128,132	443,363
4006155	Euro-Gulf Technical Services W.L.L.	1,614,929	1,614,929	105,340	364,498
4006156	Kuwaiti Food House Co.	232,469	232,469	93,807	324,592
4006157	Shawa Trading & General Con. Co.	952,549	952,549	352,413	1,219,423
4006158	Al-Rasheedi and Khair Hawash Co. W.L.L.	78,524	78,524	31,432	108,761
4006159	Al-Muhannad Paints And Trading Company	259,997	259,997	36,010	124,602
4006160	Rawadat Shahrazad Restaurant Co.	100,000	100,000	9,978	34,526
4006161	Al Safa & Al Marwa Contracting Company	1,270,933	1,270,933	27,466	95,038
4006162	Selwan Trading Co. W.L.L.	410,000	410,000	132,906	459,882
4006163	Al Jalil Sun Textile Company	147,880	147,880	34,935	120,883
4006164	The White House Construction Contracting	206,000	206,000	26,076	90,228
4006165	Al Muna Sports Equipment Company	59,220	59,220	49,122	169,972
4006166	Al Helal Sporting Company	185,375	185,375	141,825	490,745
4006167	Ahmad & Al Basha Trading in Commission Co.	240,000	240,000	9,986	34,554
4006168	Basmat Al-Khalij Textiles & Garments Co.	135,371	135,371	63,056	218,187
4006169	Jab Textiles Co.	693,601	693,601	0	0
4006170	Al-Anazi & Hamad Co.	22,297	22,297	3,895	13,478
4006276	Al-Nasseriyyeh Company for Engineering Projects	481,664	481,664	0	0
4006277	The New Centre for Construction Contracting W.L.L.	30,000	30,000	6,000	20,761
4006278	Al-Ramla Al Baida Co.	75,140	69,960	3,619	12,522
4006279	Al Khalij Printing Press & Library (aka Gulf Printing Press & Library Co.)	170,000	170,000	19,147	66,253
4006280	Al Areed Electrical Co.	885,985	885,985	280,538	970,719

<u>UNCC claim No.</u>	<u>Company name</u>	<u>Amount claimed (KWD)</u>	<u>Net amount claimed (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Amount recommended (USD)</u>
4006281	Alam Alhadeed Building Materials Co.	1,144,481	1,144,481	673,329	2,329,859
4006282	Al-Azem Trading Company	550,995	550,995	88,940	307,751
4006283	Falah and Fathi Company	506,212	506,212	147,057	508,848
4006284	Al-Enfitah Electronic Corp.	32,000	32,000	19,510	67,509
4006285	Al-Quds Tyres and Spare Parts and Car Decoration Co.	743,972	743,972	69,315	239,844
4006286	Al Otaibi & Dahlan Co.	606,945	606,945	513,035	1,775,207
4006287	Al Baher and Al Falah General Transport	88,700	88,700	15,370	53,184
4006288	Abu Hijlih Co. For Electrical Appliances	548,471	548,471	74,163	256,608
4006289	Al-Fajr Al-Muneer Trading Co. W.L.L.	1,672,704	1,672,704	320,338	1,108,437
4006290	Qaser Al-Najoum For Clothes & Tailoring Co.	101,628	101,359	2,200	7,612
4006291	Moh'd Saleem Al-Shamai Son's and Partner	613,022	613,022	59,178	204,768
4006292	Al-Mubarak & Al-Barakat Co. W.L.L.	1,218,775	1,218,775	203,115	702,821
4006293	Al Amal Press and Distribution Company	2,276,838	2,276,838	417,920	1,446,090
4006294	Raja General Stores	192,813	192,813	27,049	93,595
4006295	Nablus International Trading Co.	737,570	737,570	299,450	1,036,159
4006296	The Gulf Foodstuff Markets Company	322,868	322,868	115,556	399,848
4006297	Al Thikah Corporation for Construction and Contracting W.L.L.	985,907	985,907	108,195	374,376
4006298	Al-Jasser & Ikhmayes Co.	360,000	360,000	32,361	111,976
4006299	Team International Co. (formerly Al Jazira Industrial Consultants)	101,150	101,150	0	0
4006300	Al-Atta'a Textile Co. (W.L.L.)	1,201,697	1,201,697	389,920	1,349,203
4006301	Amani Ladies Beauty Salon Co.	26,747	26,747	22,895	79,221
4006302	Al-Munir Office Company W.L.L.	145,078	145,078	101,056	349,675
4006303	Al-Shati and Al-Basha United Trading Co.	1,171,270	1,151,950	31,271	108,205
4006304	Kana Controls Co. W.L.L.	5,000	5,000	0	0
4006305	West Bank Trading Company	267,050	267,050	175,398	606,914
4006306	Al-Mujam Trading and Contracting Co.	185,514	185,514	42,768	147,987
4006307	Al Naser & Al Ghorabi Co. Import/Export	187,458	187,458	0	0
4006308	Al Wadea Trading Co. Agencies	470,875	470,875	0	0
4006309	Al Saba Central Market	46,783	46,783	0	0
	<u>Total</u>	32,123,496	31,323,770	7,661,699	26,511,063

^a This amount is net of claims preparations costs and interest.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Majeem Comp. For General Contracts

UNCC claim number: 4006148

D Claim number: 3003231

Submitting Entity: Yemen

D Claim amount: KWD 394,517 (USD 1,365,111)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	2,500	2,500	8,651	
Loss of stock	45,000	9,000	31,142	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	1,500	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	278,940	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	66,577	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	394,517	11,500	39,793	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Hadaf Construction Materials W.L.L.

UNCC claim number: 4006149

D Claim number: 3003682

Submitting Entity: Jordan

D Claim amount: KWD 235,000 (USD 813,149)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	4,926	4,926	17,045	
Loss of stock	80,000	72,000	249,135	Stock claim adjusted for obsolescence.
Loss of profits	36,654	36,652	126,824	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	45,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	68,420	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	235,000	113,578	393,004	

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Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Brasilian Home for Furniture

UNCC claim number: 4006150

D Claim number: 3003692

Submitting Entity: Jordan

D Claim amount: KWD 182,241 (USD 630,592)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	17,433	411	1,422	Tangible property claim adjusted for depreciation.
Loss of stock	42,815	22,142	76,616	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	2,533	2,533	8,765	
Loss of profits	65,500	191	661	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	23,760	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	30,200	15,380	53,218	Rejected, loss not direct.
TOTAL	182,241	40,657	140,682	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Basshaer Al-Rabea Trading Co.
UNCC claim number: 4006151

D Claim number: 3003774
Submitting Entity: Jordan
D Claim amount: KWD 2,415,000 (USD 8,356,401)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	20,588	20,527	71,028	Tangible property claim adjusted for depreciation.
Loss of stock	1,650,000	1,282,651	4,438,239	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	250,000	146,440	506,713	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	350,000	0	0	
Other loss not categorized	164,642	40,900	141,522	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	2,435,230	1,490,518	5,157,502	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 20,230 in respect of UNCC claim No. 1549471. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 56,374.32 from any amount to be paid to claimant 3003774 in respect of his previously awarded category "C" claim, UNCC claim No. 1549471, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Batra Co. for Electrical and Chandeliers

UNCC claim number: 4006152

D Claim number: 3003794

Submitting Entity: Jordan

D Claim amount: KWD 176,315 (USD 610,087)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	20,000	17,390	60,173	Tangible property claim adjusted for depreciation.
Loss of stock	105,000	46,200	159,862	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Receivables	21,315	666	2,304	Partial rejection, insufficient documentary evidence.
Other loss not categorized	30,000	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	176,315	64,256	222,339	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Mersad International Group Trading & Contracting Co. W.L.L.

UNCC claim number: 4006153

D Claim number: 3003795

Submitting Entity: Jordan

D Claim amount: KWD 3,418,454 (USD 11,828,561)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	120,000	53,772	186,062	Tangible property claim adjusted for depreciation.
Loss of stock	260,000	164,480	569,135	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	7,300	7,300	25,260	
Loss of profits	1,500,000	134,946	466,941	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	756,197	75,620	261,661	Receivables claim adjusted for evidentiary shortcomings.
TOTAL	2,643,497	436,118	1,509,059	

Claim preparation costs		n.a.	n.a.	Governing Council's determination pending.
Interest	774,957	n.a.	n.a.	Governing Council's determination pending.
Amount claimed (KWD)	3,418,454			
Net amount claimed (KWD)	2,643,497			Amount claimed less claim preparation costs and interest.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Issa Fallaha Trading Co.
UNCC claim number: 4006154

D Claim number: 3003803
Submitting Entity: Jordan
D Claim amount: KWD 537,512 (USD 1,859,903)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^a</u>	<u>Comments</u>
Loss of tangible property	1,197	1,197	4,142	
Loss of stock	146,941	117,553	406,758	Stock claim adjusted for obsolescence.
Loss of profits	50,224	4,418	15,287	Profits claim adjusted to reflect historical results for a seven-month indemnity period
Receivables	265,422	4,964	17,176	Partial rejection, insufficient documentary evidence. Receivables claim adjusted for evidentiary shortcomings.
Other loss not categorized	73,728	0	0	Insufficient documentary evidence to substantiate claim for key money or goodwill.
TOTAL	537,512	128,132	443,363	

^a After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 5,327 from any amount to be paid to claimant 3003803 in respect of a portion of his previously awarded category "D" claim, UNCC claim No. 3003520, relating to company profits.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Euro-Gulf Technical Services W.L.L.

UNCC claim number: 4006155

D Claim number: 3003833

Submitting Entity: Jordan

D Claim amount: KWD 1,614,929 (USD 5,587,990)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	68,809	39,647	137,187	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	546,055	20,950	72,491	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	93,000	0	0	Insufficient evidence to substantiate claim for bank accounts.
Loss of vehicles	11,700	5,737	19,851	Vehicles claim adjusted to reflect M.V.V. Table values.
Loss of profits	500,000	32,506	112,478	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	345,365	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	50,000	6,500	22,491	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	1,614,929	105,340	364,498	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Kuwaiti Food House Co.
UNCC claim number: 4006156

D Claim number: 3003839
Submitting Entity: Jordan
D Claim amount: KWD 232,469 (USD 804,391)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	23,048	23,048	79,751	
Loss of stock	8,749	8,749	30,273	
Loss of profits	193,140	49,966	172,893	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	7,532	773	2,675	Partial rejection. Receivables claim adjusted for evidentiary shortcomings..
Other loss not categorized	17,340	11,271	39,000	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	249,809	93,807	324,592	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 17,340 in respect of claim 1633831. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 52,974.32 from any amount to be paid to claimant 3003839 in respect of his previously awarded category "C" claim, UNCC claim No. 1633831, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Shawa Trading & General Con. Co.

UNCC claim number: 4006157

D Claim number: 3003858

Submitting Entity: Jordan

D Claim amount: KWD 952,549 (USD 3,296,017)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	91,708	45,355	156,938	Tangible property claim adjusted for depreciation.
Loss of stock	250,000	225,000	778,547	Stock claim adjusted for obsolescence.
Loss of vehicles	8,292	8,292	28,692	
Loss of profits	602,549	73,766	255,246	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	952,549	352,413	1,219,423	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Rasheedi and Khair Hawash Co. W.L.L.

UNCC claim number: 4006158

D Claim number: 3004012

Submitting Entity: Jordan

D Claim amount: KWD 29,524 (USD 102,159)

D Claim number: 1811650

Submitting Entity: Jordan

D Claim amount: KWD 49,000 (USD 169,550)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	28,274	19,244	66,588	Tangible property claim adjusted for depreciation.
Loss of stock	24,500	9,358	32,381	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	750	0	0	Insufficient evidence to substantiate claim for cash.
Loss of profits	18,000	2,830	9,792	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	7,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	78,524	31,432	108,761	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Muhammad Paints And Trading Company

UNCC claim number: 4006159

D Claim number: 3004014

Submitting Entity: Jordan

D Claim amount: KWD 259,997 (USD 899,644)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	14,892	10,860	37,578	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	58,346	6,300	21,799	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	136,759	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	50,000	18,850	65,225	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	259,997	36,010	124,602	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Rawadat Shahrazad Restaurant Co.
UNCC claim number: 4006160

D Claim number: 3004422
Submitting Entity: Jordan
D Claim amount: KWD 100,000 (USD 346,021)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	48,430	8,408	29,093	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	1,570	1,570	5,433	
Loss of profits	21,960	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	71,960	0	0	Insufficient documentary evidence to substantiate claim for key money or goodwill.
TOTAL	143,920	9,978	34,526	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 43,920 in respect of UNCC claim No. 1609311. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 from any amount to be paid to claimant 3004422 in respect of his previously awarded category "C" claim, UNCC claim No. 1609311, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Safa & Al Marwa Contracting Company
UNCC claim number: 4006161

D Claim number: 3013139
Submitting Entity: Egypt
D Claim amount: KWD 1,160,933 (USD 4,017,069)

D Claim number: 1811628
Submitting Entity: Egypt
D Claim amount: KWD 110,000 (USD 380,623)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^a</u>	<u>Comments</u>
Loss of tangible property	6,795	6,795	23,512	
Loss of stock	21,500	10,642	36,824	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	1,103,813	0	0	Insufficient evidence to substantiate claim for cash.
Loss of vehicles	28,825	10,029	34,702	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Other loss not categorized	110,000	0	0	Rejected, claim for loss of equity not direct.
TOTAL	1,270,933	27,466	95,038	

^a After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 3,460.21 from any amount to be paid to claimant 3013139/1811628 in respect of a portion of his previously awarded category "C" claim, UNCC claim No. 1366138, relating to a company owned vehicle.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Selwan Trading Co. W.L.L.
UNCC claim number: 4006162

D Claim number: 3013182
Submitting Entity: Jordan
D Claim amount: KWD 410,000 (USD 1,418,685)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	2,753	2,753	9,526	
Loss of stock	167,879	77,707	268,882	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	158,608	35,121	121,526	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	65,760	7,575	26,211	Partial rejection, insufficient documentary evidence. Receivables claim adjusted for evidentiary shortcomings.
Other loss not categorized	15,000	9,750	33,737	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	410,000	132,906	459,882	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Jalil Sun Textile Company

UNCC claim number: 4006163

D Claim number: 3013198

Submitting Entity: Jordan

D Claim amount: KWD 147,880 (USD 511,696)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	8,550	7,320	25,329	Tangible property claim adjusted for depreciation.
Loss of stock	74,815	21,794	75,412	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	3,000	3,000	10,381	
Loss of profits	21,515	2,821	9,761	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	40,000	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	147,880	34,935	120,883	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: The White House Construction Contracting

UNCC claim number: 4006164

D Claim number: 3013257

Submitting Entity: Jordan

D Claim amount: KWD 206,000 (USD 712,803)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	52,690	21,076	72,927	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	5,000	5,000	17,301	
Loss of vehicles	6,000	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	35,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	7,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	108,000	0	0	Rejected claim for loss of equity, not direct. Insufficient documentary evidence to substantiate claims for goodwill. Insufficient documentary evidence to substantiate claim for loss of letter of guarantee.
TOTAL	213,690	26,076	90,228	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 7,690 in respect of UNCC claim No. 1607953. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 25,948.10 from any amount to be paid to claimant 3013257 in respect of his previously awarded category "C" claim, UNCC claim No. 1607953, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Muna Sports Equipment Company

UNCC claim number: 4006165

D Claim number: 3013258

Submitting Entity: Jordan

D Claim amount: KWD 59,220 (USD 204,913)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	1,202	1,202	4,159	
Loss of stock	27,467	21,974	76,035	Stock claim adjusted for obsolescence.
Loss of profits	25,008	24,146	83,550	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Bad debts	3,743	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	1,800	1,800	6,228	
TOTAL	59,220	49,122	169,972	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Helal Sporting Company
UNCC claim number: 4006166

D Claim number: 3013259
Submitting Entity: Jordan
D Claim amount: KWD 185,375 (USD 641,436)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	9,463	5,895	20,398	Tangible property claim adjusted for depreciation.
Loss of stock	91,912	73,529	254,426	Stock claim adjusted for obsolescence.
Loss of profits	35,000	30,551	105,713	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	49,000	31,850	110,208	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	185,375	141,825	490,745	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Ahmad & Al Basha Trading in Commission Co.
UNCC claim number: 4006167

D Claim number: 3013260
Submitting Entity: Jordan
D Claim amount: KWD 190,000 (USD 657,439)

D Claim number: 1811634 (duplicate of 3013260)
Submitting Entity: Jordan
D Claim amount: KWD 50,000 (USD 173,010)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	1,071	1,071	3,706	
Loss of stock	13,929	8,915	30,848	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	60,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	115,000	0	0	Insufficient documentary evidence to substantiate claim for key money or goodwill.
TOTAL	190,000	9,986	34,554	

^a Amount claimed does not equal the total amount claimed and reclassified because the duplicative losses claimed in UNCC claim No. 1811634 were not valued.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Basmat Al-Khalij Textiles & Garments Co.
UNCC claim number: 4006168

D Claim number: 3013263
Submitting Entity: Jordan
D Claim amount: KWD 135,371 (USD 468,412)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	11,211	8,170	28,270	Tangible property claim adjusted for depreciation.
Loss of stock	38,222	23,650	81,834	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	30,185	10,039	34,737	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	85,253	21,197	73,346	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	164,871	63,056	218,187	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 29,500 in respect of UNCC claim No. 1604060. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 from any amount to be paid to claimant 3013263 in respect of his previously awarded category "C" claim, UNCC claim No. 1604060, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Jab Textiles Co.
UNCC claim number: 4006169

D Claim number: 3013264
Submitting Entity: United States of America
D Claim amount: USD 2,400,000

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	69,938	0	0	Operation of business as at 2 August 1990 not proven. Rejected, loss not direct.
Loss of stock	238,136	0	0	Operation of business as at 2 August 1990 not proven. Rejected, loss not direct.
Loss of cash	2,168	0	0	Operation of business as at 2 August 1990 not proven. Rejected, loss not direct.
Loss of profits	216,750	0	0	Operation of business as at 2 August 1990 not proven. Rejected, loss not direct.
Other loss not categorized	166,609	0	0	Operation of business as at 2 August 1990 not proven. Rejected, loss not direct.
TOTAL	693,601	0	0	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Anazi & Hamad Co.
UNCC claim number: 4006170

D Claim number: 3013265
Submitting Entity: Jordan
D Claim amount: KWD 22,297 (USD 77,152)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of profits	8,903	3,895	13,478	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	13,394	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	22,297	3,895	13,478	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Nasseriyyeh Company for Engineering Projects

UNCC claim number: 4006276

D Claim number: 3004891

Submitting Entity: Jordan

D Claim amount: KWD 481,664 (USD 1,666,657)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of contract	165,000	0	0	Rejected, loss not direct.
Loss of tangible property	16,666	0	0	Rejected, loss not direct.
Loss of profits	66,666	0	0	Rejected, loss not direct.
Other loss not categorized	233,332	0	0	Rejected, loss not direct.
TOTAL	481,664	0	0	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: The New Centre for Construction Contracting W.L.L.

UNCC claim number: 4006277

D Claim number: 1811627

Submitting Entity: Egypt

D Claim amount: KWD 30,000 (USD 103,806)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	15,000	6,000	20,761	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of vehicles	15,000	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
TOTAL	30,000	6,000	20,761	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER, CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Ramla Al Baida Co.

UNCC claim number: 4006278

D Claim number: 3003511

Submitting Entity: Jordan

D Claim amount: USD 260,000

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	416	416	1,439	
Loss of stock	4,953	2,821	9,761	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	101	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	19,725	263	910	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	15,151	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	29,614	119	412	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	69,960	3,619	12,522	

Claim preparation costs		n.a.	n.a.	Governing Council's determination pending.
Interest	5,180	n.a.	n.a.	Governing Council's determination pending.
Amount claimed (KWD)	75,140			
Net amount claimed (KWD)	69,960			Amount claimed less claim preparation costs and interest.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Khalij Printing Press & Library (aka Gulf Printing Press & Library Co.)
UNCC claim number: 4006279

D Claim number: 3003781
Submitting Entity Jordan
D Claim amount: KWD 147,000 (USD 508,651)

D Claim number: 1811618
Submitting Entity Canada
D Claim amount: KWD 23,000 (USD 79,585)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of real property	85,000	1,438	4,976	Real property claim adjusted for depreciation.
Loss of tangible property	34,000	3,738	12,934	Tangible property claim adjusted for depreciation.
Loss of profits	28,333	13,971	48,343	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	22,667	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	170,000	19,147	66,253	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Areed Electrical Co.
UNCC claim number: 4006280

D Claim number: 3003835
Submitting Entity: Jordan
D Claim amount: KWD 885,985 (USD 3,065,692)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,300	10,300	35,640	
Loss of stock	289,700	145,497	503,450	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	5,250	5,250	18,166	
Loss of profits	140,000	33,362	115,439	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	355,735	76,379	264,287	Partial rejection, insufficient documentary evidence. Receivables claim adjusted for evidentiary shortcomings.
Other loss not categorized	85,000	9,750	33,737	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	885,985	280,538	970,719	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Alam Alhadeed Building Materials Co.

UNCC claim number: 4006281

D Claim number: 3003862

Submitting Entity: Jordan

D Claim amount: KWD 1,144,481 (USD 3,960,142)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	1,972	1,972	6,824	
Loss of stock	711,160	594,534	2,057,211	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	6,512	5,446	18,844	Partial rejection, insufficient documentary evidence.
Loss of profits	61,685	21,596	74,727	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	140,394	362	1,253	Partial rejection, insufficient documentary evidence.
Other loss not categorized	250,087	49,419	171,000	Insufficient documentary evidence to substantiate claim for goodwill. Claim for key money adjusted for evidentiary shortcomings.
TOTAL	1,171,810	673,329	2,329,859	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 27,329 in respect of UNCC claim No. 1600254. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 63,959.03 from any amount to be paid to claimant 3003862 in respect of his previously awarded category "C" claim, UNCC claim No. 1600254, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Azem Trading Company
UNCC claim number: 4006282

D Claim number: 3003868
Submitting Entity: Jordan
D Claim amount: KWD 292,006 (USD 1,010,401)

D Claim number: 3013183
Submitting Entity: Jordan
D Claim amount: USD 295,364

D Claim number: 3013184
Submitting Entity: Jordan
D Claim amount: USD 600,790

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	4,800	4,800	16,609	
Loss of stock	249,599	68,308	236,360	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	2,688	2,688	9,301	
Loss of profits	57,600	9,153	31,671	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	39,558	3,991	13,810	Partial rejection, insufficient documentary evidence.
Other loss not categorized	211,200	0	0	Insufficient documentary evidence to substantiate claim for key money or goodwill.
TOTAL	565,445	88,940	307,751	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 14,450 in respect of UNCC claim No. 1561610. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 47,000 from any amount to be paid to claimant 3003868/3013184 in respect of his previously awarded category "C" claim, UNCC claim No. 1561610, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Falah and Fathi Company
UNCC claim number: 4006283

D Claim number: 3004010
Submitting Entity: Jordan
D Claim amount: KWD 506,213 (USD 1,751,602)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	8,695	8,695	30,087	
Loss of stock	157,316	120,000	415,225	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	74,592	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	175,609	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	90,000	18,362	63,536	Insufficient documentary evidence to substantiate claim for goodwill. Claim for key money adjusted for evidentiary shortcomings.
TOTAL	506,212	147,057	508,848	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Enfitah Electronic Corp.
UNCC claim number: 4006284

D Claim number: 3004258
Submitting Entity: Jordan
D Claim amount: KWD 32,000 (USD 110,727)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	23,162	13,765	47,630	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Other loss not categorized	8,838	5,745	19,879	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	32,000	19,510	67,509	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Quds Tyres and Spare Parts and Car Decoration Co.
UNCC claim number: 4006285

D Claim number: 3004427
Submitting Entity: Jordan
D Claim amount: KWD 77,000 (USD 266,436)

D Claim number: 3013295
Submitting Entity: Yemen
D Claim amount: KWD 666,972 (USD 2,307,862)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	19,537	10,150	35,121	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	101,524	40,902	141,529	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	631,987	10,747	37,187	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	2,255	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	7,516	7,516	26,007	
TOTAL	762,819	69,315	239,844	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 18,847 in respect of UNCC claim No. 1630462. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 60,693.08 from any amount to be paid to claimant 3013295 in respect of his previously awarded category "C" claim, UNCC claim No. 1630462, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Otaibi & Dahlan Co.
UNCC claim number: 4006286

D Claim number: 3004504
Submitting Entity: Jordan
D Claim amount: KWD 606,945 (USD 2,100,156)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,000	6,313	21,844	Tangible property claim adjusted for depreciation.
Loss of stock	493,445	444,100	1,536,678	Stock claim adjusted for obsolescence.
Loss of vehicles	3,500	3,500	12,111	
Loss of profits	100,000	59,122	204,574	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	606,945	513,035	1,775,207	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Baher and Al Falah General Transport

UNCC claim number: 4006287

D Claim number: 3004511

Submitting Entity: Jordan

D Claim amount: KWD 88,700 (USD 306,920)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	7,000	4,208	14,561	Tangible property claim adjusted for depreciation.
Loss of vehicles	8,000	5,667	19,609	Vehicles claim adjusted to reflect M.V.V. Table values
Loss of profits	24,000	5,495	19,014	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	20,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	29,700	0	0	Rejected, claim for loss of equity not direct. Insufficient documentary evidence to substantiate claims for goodwill or key money.
TOTAL	88,700	15,370	53,184	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Abu Hijlih Co. For Electrical Appliances

UNCC claim number: 4006288

D Claim number: 3004886

Submitting Entity: Jordan

D Claim amount: KWD 548,471 (USD 1,897,824)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	16,237	625	2,163	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	103,192	70,170	242,803	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	12,828	0	0	Insufficient evidence to substantiate claim for securities.
Loss of vehicles	13,040	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	139,901	3,368	11,642	Profits claim adjusted to reflect historical results for a ten-month indemnity period, and for evidentiary shortcomings.
Receivables	143,359	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	119,914	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	548,471	74,163	256,608	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Fajr Al-Muneer Trading Co. W.L.L.
UNCC claim number: 4006289
D Claim number: 3004888
Submitting Entity: Jordan
D Claim amount: KWD 1,672,704 (USD 5,787,903)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	891,300	234,676	812,028	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	600,000	65,765	227,561	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	80,404	397	1,374	Partial rejection, insufficient documentary evidence.
Other loss not categorized	101,000	19,500	67,474	Partial rejection, remaining claim for key money adjusted for evidentiary shortcomings.
TOTAL	1,672,704	320,338	1,108,437	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Qaser Al-Najoum For Clothes & Tailoring Co.

UNCC claim number: 4006290

D Claim number: 3004889

Submitting Entity: Jordan

D Claim amount: KWD 101,628 (USD 351,654)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	17,600	2,200	7,612	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of profits	79,080	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	4,679	0	0	Insufficient documentary evidence to substantiate claim for key money or goodwill.
TOTAL	101,359	2,200	7,612	

Claim preparation costs	269	n.a.	n.a.	Governing Council's determination pending.
Interest		n.a.	n.a.	Governing Council's determination pending.
Amount claimed (KWD)	101,628			
Net amount claimed (KWD)	101,359			Amount claimed less claim preparation costs and interest.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Moh'd Saleem Al-Shamai Son's and Partner
UNCC claim number: 4006291
D Claim number: 3004978
Submitting Entity: Jordan
D Claim amount: KWD 613,022 (USD 2,121,183)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	38,520	7,347	25,422	Tangible property claim adjusted for depreciation.
Loss of stock	349,502	49,486	171,232	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	100,000	2,345	8,114	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	125,000	0	0	Insufficient documentary evidence to substantiate claim for key money or goodwill.
TOTAL	613,022	59,178	204,768	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Mubarak & Al-Barakat Co. W.L.L.

UNCC claim number: 4006292

D Claim number: 3004983

Submitting Entity: Jordan

D Claim amount: KWD 1,218,775 (USD 4,217,215)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of real property	50,000	27,113	93,817	Real property claim adjusted for depreciation.
Loss of stock	376,980	138,430	478,997	Partial rejection, insufficient documentary evidence. Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	9,657	0	0	Insufficient evidence to substantiate claim for cash.
Loss of vehicles	28,000	23,144	80,083	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	150,000	2,214	7,661	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	604,138	12,214	42,263	Partial rejection, insufficient documentary evidence. Receivables claim adjusted for evidentiary shortcomings.
TOTAL	1,218,775	203,115	702,821	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Amal Press and Distribution Company

UNCC claim number: 4006293

D Claim number: 3013186

Submitting Entity: Jordan

D Claim amount: KWD 281,000 (USD 972,318)

D Claim number: 3011153

Submitting Entity: Palestine

D Claim amount: KWD 997,919 (USD 3,453,007)

D Claim number: 3011196 (duplicate of UNCC claim No. 3011153)

Submitting Entity: Palestine

D Claim amount: KWD 997,919 (USD 3,453,007)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	419,200	297,200	1,028,374	Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	30,000	21,600	74,740	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	700,719	99,120	342,976	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	88,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	41,000	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	1,278,919	417,920	1,446,090	

^a Amount claimed does not equal the total amount claimed and reclassified because the duplicative losses claimed in UNCC claim No. 3011196 were not valued.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Raja General Stores
UNCC claim number: 4006294
D Claim number: 3013177
Submitting Entity: India
D Claim amount: KWD 192,813 (USD 667,173)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^a</u>	<u>Comments</u>
Loss of tangible property	1,160	580	2,007	Tangible property claim adjusted for depreciation.
Loss of stock	191,234	26,469	91,588	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	419	0	0	Insufficient evidence to substantiate claim for cash.
TOTAL	192,813	27,049	93,595	

^a After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 49,036.96 from any amount to be paid to claimant 3013177 in respect of his previously awarded category "C" claim, UNCC claim No. 1625754 (which duplicates the losses claimed in UNCC claim No. 3013177), for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Nablus International Trading Co.
UNCC claim number: 4006295
D Claim number: 3013178
Submitting Entity: Jordan
D Claim amount: KWD 737,570 (USD 2,552,145)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	7,000	7,000	24,221	
Loss of stock	400,000	211,450	731,661	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	62,000	21,273	73,609	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	147,570	577	1,997	Partial rejection, insufficient documentary evidence.
Other loss not categorized	121,000	59,150	204,671	Claim for key money adjusted for evidentiary shortcomings. Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	737,570	299,450	1,036,159	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: The Gulf Foodstuff Markets Company
UNCC claim number: 4006296
D Claim number: 3013179
Submitting Entity: Jordan
D Claim amount: KWD 322,868 (USD 1,117,190)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	13,165	5,608	19,405	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	191,250	100,912	349,176	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	32,930	0	0	Insufficient evidence to substantiate claim for cash.
Loss of vehicles	321	321	1,111	
Loss of profits	18,132	8,715	30,156	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	36,830	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	30,240	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	322,868	115,556	399,848	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Thikah Corporation for Construction and Contracting W.L.L.

UNCC claim number: 4006297

D Claim number: 3013180

Submitting Entity: Jordan

D Claim amount: KWD 217,748 (USD 753,453)

D Claim number: 3013283

Submitting Entity: Jordan

D Claim amount: KWD 768,159 (USD 2,657,990)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	25,560	2,610	9,031	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	371,731	99,706	345,003	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	39,265	0	0	Insufficient evidence to substantiate claim for cash.
Loss of profits	275,676	4,164	14,408	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	51,303	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	252,372	1,715	5,934	Claim for key money/goodwill adjusted for evidentiary shortcomings. Rejected, claim for loss of equity not direct.
TOTAL	1,015,907	108,195	374,376	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 30,000 in respect of UNCC claim No. 1611867. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 from any amount to be paid to claimant 3013180 in respect of his previously awarded category "C" claim, UNCC claim No. 1611867, for the same company's losses:

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Jasser & Ikhmayes Co.

UNCC claim number: 4006298

D Claim number: 3013187

Submitting Entity: Jordan

D Claim amount: KWD 180,000 (USD 622,837)

D Claim number: 1811666 (duplicate of UNCC claim No. 3013187)

Submitting Entity: Jordan

D Claim amount: KWD 180,000 (USD 622,837)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,746	4,298	14,872	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	153,162	28,063	97,104	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Other loss not categorized	16,092	0	0	Insufficient documentary evidence to substantiate claim for other (general).
TOTAL	180,000	32,361	111,976	

^a Amount claimed does not equal the total amount claimed and reclassified because the duplicative losses claimed in UNCC claim No. 3013187 were not valued.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Team International Co. (formerly Al Jazira Industrial Consultants)

UNCC claim number: 4006299

D Claim number: 3013200

Submitting Entity: Canada

D Claim amount: USD 350,000

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of profits	34,353	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	66,797	0	0	Rejected, claim for loss of equity not direct.
TOTAL	101,150	0	0	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Atta'a Textile Co. (W.L.L.)
UNCC claim number: 4006300
D Claim number: 3013201
Submitting Entity: Jordan
D Claim amount: USD 4,158,122

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	462,691	253,034	875,550	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	150,000	87,626	303,204	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	489,006	3,760	13,010	Partial rejection, insufficient documentary evidence.
Other loss not categorized	100,000	45,500	157,439	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	1,201,697	389,920	1,349,203	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Amani Ladies Beauty Salon Co. (aka Al Hama Ladies Beauty Salon)
UNCC claim number: 4006301
D Claim number: 3013202
Submitting Entity: Jordan
D Claim amount: USD 92,550

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	17,283	12,682	43,882	Tangible property claim adjusted for depreciation.
Loss of stock	8,987	1,248	4,318	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	9,031	6,293	21,775	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	4,433	2,672	9,246	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	39,734	22,895	79,221	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 12,987 in respect of UNCC claim No. 1551131. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 42,444.92 from any amount to be paid to claimant 3013202 in respect of his previously awarded category "C" claim, UNCC claim No. 1551131, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Munir Office Company W.L.L.
UNCC claim number: 4006302

D Claim number: 3013204
Submitting Entity: Jordan
D Claim amount: USD 502,000

<u>Category of loss</u>	<u>Total amount claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	122,972	88,860	307,474	Tangible property claim adjusted for depreciation.
Loss of vehicles	2,816	2,816	9,744	
Loss of profits	31,290	9,380	32,457	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	157,078	101,056	349,675	

^a Amount claimed does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company, which included KWD 12,000 in respect of UNCC claim No. 1600086. See paragraph 11 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 39,370.24 from any amount to be paid to claimant 3013204 in respect of his previously awarded category "C" claim, UNCC claim No. 1600086, for the same company's losses.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Shati and Al-Basha United Trading Co.

UNCC claim number: 4006303

D Claim number: 3013262

Submitting Entity: Jordan

D Claim amount: KWD 1,171,270 (USD 4,052,837)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	15,000	5,089	17,609	Tangible property claim adjusted for depreciation.
Loss of stock	27,000	10,075	34,862	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	50,000	16,107	55,734	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	1,059,950	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	1,151,950	31,271	108,205	

Claim preparation costs		n.a.	n.a.	Governing Council's determination pending.
Interest	19,320	n.a.	n.a.	Governing Council's determination pending.
Amount claimed (KWD)	1,171,270			
Net amount claimed (KWD)	1,151,950			Amount claimed less claim preparation costs and interest.

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Kana Controls Co. W.L.L.
UNCC claim number: 4006304

D Claim number: 3013271
Submitting Entity: Pakistan
D Claim amount: KWD 5,000 (USD 17,301)

<u>Category of loss</u>	<u>Total amount claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	5,000	0	0	Insufficient documentary evidence to substantiate claim for tangible business property.
TOTAL	5,000	0	0	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: West Bank Trading Company
UNCC claim number: 4006305
D Claim number: 3013276
Submitting Entity: Jordan
D Claim amount: KWD 267,050 (USD 924,048)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,669	10,669	36,917	
Loss of stock	234,331	151,846	525,419	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	22,050	12,883	44,578	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	267,050	175,398	606,914	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al-Mujam Trading and Contracting Co.
UNCC claim number: 4006306
D Claim number: 3013277
Submitting Entity: Jordan
D Claim amount: KWD 185,514 (USD 641,917)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	1,664	1,664	5,758	
Loss of stock	139,802	37,832	130,907	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	19,048	3,272	11,322	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	25,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	185,514	42,768	147,987	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Naser & Al Ghorabi Co. Import/Export
UNCC claim number: 4006307
D Claim number: 3013297
Submitting Entity: Yemen
D Claim amount: KWD 187,458 (USD 648,644)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Receivables	186,475	0	0	Rejected, existence of business not proven and loss not direct.
Other loss not categorized	983	0	0	Rejected, existence of business not proven and loss not direct.
TOTAL	187,458	0	0	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Wadea Trading Co. Agencies

UNCC claim number: 4006308

D Claim number: 3013298

Submitting Entity Yemen

D Claim amount: KWD 470,875 (USD 1,629,325)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Other loss not categorized	470,875	0	0	Rejected, existence of business not proven and loss not direct.
TOTAL	470,875	0	0	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT STAND ALONE CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Company name: Al Saba Central Market
UNCC claim number: 4006309

D Claim number: 3013299
Submitting Entity: Yemen
D Claim amount: KWD 46,783 (USD 161,879)

<u>Category of loss</u>	<u>Total amount claimed and reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of profits	16,534	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	30,249	0	0	Rejected, claim for loss of equity not direct. Insufficient evidence to substantiate claim for other (general).
TOTAL	46,783	0	0	

Annex IIIRECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT REGULAR "E4"
CLAIMS BY CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ</u> <u>claim</u> <u>No.</u> ^a	<u>UNCC</u> <u>claim No.</u>	<u>Claimant's name</u>	<u>Amount</u> <u>claimed</u> <u>(KWD)</u>	<u>Net amount</u> <u>claimed</u> <u>(KWD)</u> ^b	<u>Amount</u> <u>recommended</u> <u>(KWD)</u>	<u>Amount</u> <u>recommended</u> <u>(USD)</u>
n.a.	3013288	Murji & Saif Al-Khaldi Co.	59,000	59,000	812	2,810
E-02700	4003265	Ajnadain Contracting & Trading Co. W.L.L.	152,050	151,233	26,953	93,263
n.a.	4002540	General Transportation & Equipment Co.	223,721	223,721	151,091	522,806
TOTAL			434,771	433,954	178,856	618,879

^a The UNSEQ number is the provisional claim number assigned to each claim by the Government of Kuwait's Public Authority for Assessment of Compensation for Damages Resulting from Iraqi Aggression.

^b This amount is net of claims preparations costs and interest.

[ENGLISH ONLY]

Annex IV

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT REGULAR "E4" CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Murji & Saif Al-Khaldi Co.
UNCC claim number: 3013288
UNSEQ number: n.a.

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,500	812	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. [See paragraphs 44-50 above.]
Loss of stock	56,500	0	Stock claim adjusted to nil for evidentiary shortcomings. [See paragraphs 44-50 above.]
TOTAL	59,000	812	

[ENGLISH ONLY]

Annex IV

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT REGULAR "E4" CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Ajnadain Contracting & Trading Co. W.L.L.
UNCC claim number: 4003265
UNSEQ number: E-02700

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Comments</u>
Loss of tangible property	90,898	22,724	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings. [See paragraphs 44-50 above.]
Loss of stock	50,107	4,229	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. [See paragraphs 44-50 above.]
Bad debts	10,228	0	Insufficient evidence to substantiate claim. See paragraph 54 above.
TOTAL	151,233	26,953	
Claim preparation costs	817	n.a.	Governing Council determination pending. See paragraph 73 above.

[ENGLISH ONLY]

Annex IV

RECOMMENDED AWARDS FOR THE TWENTY-EIGHTH INSTALMENT REGULAR "E4" CLAIMS BY CLAIM NUMBER,
CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: General Transportation & Equipment Co.
UNCC claim number: 4002540
UNSEQ number: n.a.

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Comments</u>
Loss of tangible property	846	846	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim recommended in full. [See paragraphs 44-50 above.]
Loss of stock	123,366	92,054	Stock claim adjusted for stock build-up and obsolescence. [See paragraphs 44-50 above.]
Loss of vehicles	2,294	0	Vehicles claim adjusted to nil to reflect evidentiary shortcomings. [See paragraphs 44-50 above.]
Bad debts	97,215	58,191	Claim for bad debts adjusted for evidentiary shortcomings. [See paragraph 54 above.]
TOTAL	223,721	151,091	

Annex V

RECOMMENDED AWARDS FOR TWENTY-EIGHTH INSTALMENT “E2” CLAIMS

Table of recommendations

<u>Sub- mitting Entity</u>	<u>UNCC claim No.</u>	<u>Claimant’s name</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>Amount claimed restated in USD^c</u>		<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>			<u>Amount recommended in original currency or currency of loss^e</u>	<u>Amount recom- mended in USD</u>	<u>Reasons for denial or reduction of award^f</u>	<u>Report citation</u>	<u>Total of amount recom- mended in USD</u>
France	1854415	Dome X'Pats	FRF	121,100	26,402	Contract	Interrupted service contract (Iraq): Loss of profit	FRF	121,100	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate.	Paras. 66 and 67	1,650
			USD	3,300		Other tangible property	Damage or total loss (Iraq): Tools/Equipment (value)	USD	3,300	USD	1,650	1,650			
Jordan	3004492	General Products Trading Company Ltd.	USD	40,700	40,700	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	40,700	USD	0	0	No proof of direct loss	Paras. 68 and 69	0
Total			67,102								1,650				

[ENGLISH ONLY]

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: FRF (French franc), 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.

^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 "Subcategory"). 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 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 An explanation of each of the reasons for denial of the whole or part of the claimed amount is provided below:

[ENGLISH ONLY]

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

<u>Reason</u>	<u>Explanation</u>
COMPENSABILITY	
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.
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.
VERIFICATION AND VALUATION	
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.
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.
