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THIRTIETH REPORT OF THE EXECUTIVE SECRETARY PURSUANT TO  
ARTICLE 41 OF THE PROVISIONAL RULES FOR CLAIMS PROCEDURE

### Introduction

1. The present report identifies, pursuant to article 41 of the United Nations Compensation Commission's (the "Commission") Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules"), recommended corrections in the various claims categories since the "Twenty-ninth report of the Executive Secretary pursuant to article 41 of the Provisional Rules for Claims Procedure" (S/AC.26/2005/6) (the "twenty-ninth article 41 report"). Chapter I of this report contains recommended corrections concerning claims in categories "A", "C" Palestinian "late claims", "D", "E" and "F". Chapter II provides information concerning requests by claimants for corrections to approved awards under article 41 of the Rules, including a report of the secretariat's review to determine whether or not these requests warrant action under article 41. Annexes I to V to this report contain tables showing the aggregate corrected awards, by country and by instalment, based on the recommendations contained herein. Annex VI contains tables showing the secretariat's review of requests for corrections to claims in categories "D" and "E" undertaken since the twenty-ninth article 41 report and annex VII contains a cumulative table of article 41 corrections to claim awards up to the fifty-fifth session of the Governing Council.

#### I. RECOMMENDED CORRECTIONS CONCERNING CLAIMS IN CATEGORIES "A", "C" PALESTINIAN LATE CLAIMS, "D", "E" AND "F"

##### A. Category "A" corrections

2. Recommendations for corrections to category "A" claims include the following kinds of corrections: reinstatement of claims previously identified as duplicates and higher to lower amounts.

##### 1. Reinstatement of claims previously identified as duplicates

3. Two claims from Bangladesh, which had been erroneously identified as duplicate claims, should be reinstated since additional information received from the Government of Bangladesh demonstrates that the claims are, in fact, not duplicates.

4. Accordingly, as set forth in table 1 below, it is recommended that the awards for these claims be corrected. Table 1 identifies the country concerned, the instalments to be adjusted, the number of claims affected, and the net effect of the adjustments.

Table 1. Category "A" corrections: reinstatement of claims previously identified as duplicates

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
Bangladesh	Fifth	1	4,000.00
	Sixth	1	4,000.00
<u>Total</u>		2	8,000.00

## 2. Higher to lower amounts

5. Decision 21 (S/AC.26/Dec.21 (1994)) of the Governing Council states that “any claimant who has selected a higher amount in category ‘A’ (US\$4,000 or US\$8,000) and has also filed a category ‘B’, ‘C’ or ‘D’ claim will be deemed to have selected the corresponding lower amount under category ‘A’”. As a result of further information received from the Government of India, three claims submitted by the Government of India have been identified as having been filed for a higher amount in category “A” by claimants who had also filed claims in another claim category. The awards for these category “A” claims should be reduced to the amounts appropriate to the proper status of the claims. It should be noted that, when notifying the Commission that these claims should have been awarded the lower amount, the Government of India returned to the Compensation Fund the excess amount previously awarded in respect of these claims.

6. During the course of the review of the category “C” Palestinian late claims that were included in the “Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of Palestinian ‘late claims’ for damages up to USD 100,000 (category ‘C’ claims)” (S/AC.26/2005/3), the secretariat identified 26 claims with matching category “A” claims that were submitted by the Government of Jordan under the regular claims programme. The Panel of Commissioners determined that the 26 category “C” Palestinian late claims had met the threshold eligibility requirement and recommended awards of compensation for the claims. In the matching category “A” claims, the relevant claimants had selected higher lump-sum amounts. The awards for these category “A” claims should therefore be reduced to the amount appropriate to the proper status of the claims. It should be noted that, in respect of 24 claims, the excess amounts previously awarded in respect of the category “A” claims have been deducted from the amount of compensation recommended by the Panel for the successful matching category “C” Palestinian late claims. In respect of the remaining two claims, the secretariat has requested the Palestinian Authority to suspend payment of the amounts to the claimants and is attempting to recover the excess amounts from the Palestinian Authority.

7. The secretariat identified 25 category “A” claims filed by the Government of the Sudan for a high amount by claimants that had also filed claims in other claim categories. The awards for these category “A” claims should be reduced to the amount appropriate to the proper status of the claims. It should be noted that the Government of the Sudan has returned to the Compensation Fund the excess amount previously awarded in respect of all of these claims.

8. Accordingly, as set forth in table 2 below, it is recommended that the awards for these claims be corrected. Table 2 identifies the countries concerned, the instalments to be adjusted, the number of claims affected, and the net effect of the adjustments.

Table 2. Category “A” corrections: higher to lower amounts

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
India	Fifth	2	(4,500.00)

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
	Sixth	1	(1,500.00)
Jordan	Second	2	(6,000.00)
	Third	19	(52,500.00)
	Fifth	3	(9,000.00)
	Sixth	2	(3,000.00)
Sudan	Fourth	18	(27,000.00)
	Fifth	7	(10,500.00)
<u>Total</u>		54	(114,000.00)

### 3. Summary

9. In summary, the recommended corrections in category “A” concern 56 claims submitted by four Governments resulting in a net decrease in the total amount awarded of USD 106,000. Of these, the total amount awarded for two claims was increased by USD 8,000, while the total amount awarded for 54 claims was decreased by USD 114,000. The recommendations with respect to the second, third, fourth, fifth and sixth instalments of category “A” claims, by country and by instalment, are provided in tables 1 to 6 of annex I to this report.

#### B. Category “C” Palestinian late claims corrections

10. Recommendations for corrections to 22 category “C” Palestinian late claims have arisen from clerical errors by the secretariat, as reported in the following paragraphs.

11. Fifteen corrections relate to category “C” claims, two of which were included in the “Report and recommendations made by the Panel of Commissioners concerning the third instalment of Palestinian ‘late claims’ for damages up to USD 100,000 (category ‘C’ claims)” (S/AC.26/2004/14) (the “Third category ‘C’ Palestinian late claims report”), which recommendations were approved in decision 232 (S/AC.26/Dec.232 (2004)) and 13 of which were included in the “Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of Palestinian ‘late claims’ for damages up to USD 100,000 (category ‘C’ claims)” (the “Fourth category ‘C’ Palestinian late claims report”), which recommendations were approved in decision 239 (S/AC.26/Dec.239 (2005)). In those reports, the 15 claimants in question were reported as having met the threshold eligibility requirement. The secretariat reviewed the C1 (money) claims of these 15 claimants in accordance with the Panel’s guidelines and noted that the C1 claims failed to meet the criteria for compensability. However, as a result of a technical error, the secretariat failed to record that no awards of compensation should be recommended for the C1 losses.

12. Having been informed of the technical error, the Panel determined that a correction should be made in respect of these claims. Following the recommendation of the Panel, the Executive Secretary concluded that the previously approved awards should be corrected pursuant to article 41 of the Rules. The secretariat withheld the payment of this amount prior to the transfer of funds to the Palestinian Authority in payment of the awards of claims in the Fourth category “C” Palestinian late claims report.

Regarding the two claims that were included in the Third category "C" Palestinian late claims report, the relevant amounts will be recovered from the amounts awarded in respect of their related category "D" Palestinian late claims.

13. One further correction relates to a category "C" claim that was included in the Fourth category "C" Palestinian late claims report. In that report, the claim was reported as having met the threshold eligibility requirement. However, as a result of a clerical error, the secretariat failed to timely identify and bring to the attention of the Panel the fact that the claimant had filed claims in categories "A" and "C" during the regular filing period, which demonstrated that the claimant had a full and effective opportunity to file a claim during the regular filing period.

14. Having been informed of the clerical error, the Panel considered the information in respect of the claim and determined that the claim is ineligible. Consequently, a correction should be made in respect of this claim. Following the recommendation of the Panel, the Executive Secretary concluded that the previously approved award should be corrected pursuant to article 41 of the Rules. The secretariat withheld the payment of this amount prior to the transfer of funds to the Palestinian Authority in payment of the awards of claims in the Fourth category "C" Palestinian late claims report.

15. Five further corrections relate to category "C" claims that were included in the Fourth category "C" Palestinian late claims report. In that report, the claims were reported as having met the threshold eligibility requirement. However, as a result of a clerical oversight, the secretariat failed to record the Panel's findings concerning irregularities in some of the documents submitted by the claimants in support of particular losses for which the Panel recommended no compensation.

16. Having been informed of the clerical error, the Executive Secretary concluded that the previously approved awards should be corrected in accordance with the Panel's determinations and pursuant to article 41 of the Rules. Consequently, a correction should be made in respect of these claims. The secretariat withheld the payment of part of this amount prior to the transfer of funds to the Palestinian Authority in payment of the awards of claims in the Fourth category "C" Palestinian late claims report. At the request of the secretariat, the Palestinian Authority withheld payment of the remainder of the amount prior to its distribution to the claimants and the Palestinian Authority is in the process of returning it to the Compensation Fund.

17. One further correction relates to a category "C" claim that was included in the Fourth category "C" Palestinian late claims report. In that report, the claim was reported as having met the threshold eligibility requirement and was awarded compensation. However, as a result of a clerical error, the secretariat failed to identify and bring to the attention of the Panel the fact that the claimant had filed another category "C" Palestinian late claim, which was reported as eligible and awarded compensation in the Third category "C" Palestinian late claims report.

18. Having been informed of the clerical error, the Panel considered the information in respect of the claim and found it to be duplicative. Consequently, a correction should be made in respect of this claim. Following the recommendation of the Panel, the Executive Secretary concluded that the claim

included in the Fourth category “C” Palestinian late claims report and identified as a duplicate should be corrected pursuant to article 41 of the Rules to receive a nil award. At the request of the secretariat, the Palestinian Authority withheld payment of this amount prior to its distribution to the claimant and the Palestinian Authority is in the process of returning it to the Compensation Fund.

19. Accordingly, as set forth in table 3 below, it is recommended that the awards for these claims be corrected. Table 3 identifies the submitting entity concerned, the instalments to be adjusted, the number of claims affected, and the net effect of the adjustments.

Table 3. Category “C” Palestinian late claims corrections

<u>Submitting entity</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect USD</u>
Palestine	Third	2	(4,782.14)
	Fourth	20	(130,476.87)
<u>Total</u>		22	(135,259.01)

20. In summary, the recommended corrections relate to 22 category “C” Palestinian late claims submitted by the Palestinian Authority and result in a net decrease of USD 135,259.01 in the total amount awarded. The recommendations with respect to the third and the fourth instalments of category “C” Palestinian late claims by instalment are provided in tables 1 to 2 of annex II to this report.

#### C. Category “D” corrections

21. The claims in this section for which corrections have been recommended have been broken down according to the claimant Governments that put forward the article 41 request.

##### 1. India

22. Following an inquiry from the Government of India and as a result of information provided by the secretariat, the “D1” Panel of Commissioners reviewed a claim that was included in the “Report and recommendations made by the ‘D1’ Panel of Commissioners concerning part one of the fourth instalment of individual claims for damages above USD 100,000 (category ‘D’ claims)” (S/AC.26/1999/21), which recommendations were approved by the Governing Council in decision 81 (S/AC.26/Dec.81 (1999)).

23. As a result of its review, the Panel concluded that clerical errors were made in the processing of the claim that warrant correction under article 41 of the Rules. Specifically, the secretariat failed to present to the Panel the particular facts of the claim, as evidenced by the documents in the claim file. The documents indicated that the claimant had deposited funds into his accounts with the Kuwait branch of the Gulf Bank on 11 September 1990 and that the amounts deposited had not been credited to the claimant’s accounts, as all banking transactions made between 2 August 1990 and 26 February 1991 were cancelled by an Amiri decree issued by the Kuwaiti authorities. After reviewing the claim filed by the Gulf Bank with the Commission, the Panel concluded that the Gulf Bank in Kuwait had

been unable to conduct banking activities under its lawful management after 2 August 1990 and that the claimant's deposits were made at a time when the Gulf Bank was no longer operating under Kuwaiti authority but under Iraqi authority. The Panel therefore concluded that the claimant's loss was a direct result of Iraq's invasion and occupation of Kuwait and that it was compensable.

24. As a result of this clerical error, the Panel had recommended no compensation for the claimant's D5 losses. The Panel reviewed the file and concluded that the correct amount of compensation recommended for the D5 (bank account) losses should have been USD 116,470.59. Following the recommendation of the Panel, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

## 2. Kuwait

25. Following an inquiry from the Government of Kuwait and as a result of information provided by the secretariat, the "D1" Panel of Commissioners reviewed a claim that was included in the "Report and recommendations made by the 'D1' Panel of Commissioners concerning the thirteenth instalment of individual claims for damages above USD 100,000 (category 'D' claims)" (S/AC.26/2002/20), which recommendations were approved by the Governing Council in decision 166 (S/AC.26/Dec.166 (2002)).

26. As a result of its review, the Panel concluded that clerical and computational errors were made in the processing of the claim that warrant correction under article 41 of the Rules. Specifically, at the time of the initial review, the secretariat incorrectly concluded that the component of the claimant's claim for D7 (real property) losses relating to repair costs and rental income in respect of three out of 17 real properties had been withdrawn. Therefore, the secretariat failed to present the claimed losses with respect to these three real properties to the Panel.

27. As a result of this clerical error, the Panel had recommended compensation in the amount of USD 1,377,198.42 for the claimant's D7 losses. The Panel reviewed the file and concluded that the correct amount of compensation recommended for the claimant's D7 losses should have been USD 3,468,146.44. Following the recommendation of the Panel, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

28. Following an additional inquiry from the Government of Kuwait and as a result of information provided by the secretariat, the "D2" Panel of Commissioners reviewed a claim that was included in the "Report and recommendations made by the 'D2' Panel of Commissioners concerning part one of the fourteenth instalment of individual claims for damages above USD 100,000 (category 'D' claims)" (S/AC.26/2002/21), which recommendations were approved by the Governing Council in decision 166 (S/AC.26/Dec.166 (2002)).

29. As a result of its review, the Panel concluded that clerical errors were made in the processing of the claim that warrant correction under article 41 of the Rules. Specifically, the secretariat, when reviewing the claim, had incorrectly assumed that the claim in respect of one of the two business owned by the claimant had been withdrawn. As a result, the secretariat had failed to present the

claimed loss to the Panel. Consequently, no award was made in respect of one of the two businesses. On the basis of the evidence provided by the claimant, the loss is compensable under the category “D” methodology for D8/D9 (individual business) losses.

30. As a result of this clerical error, the Panel had recommended compensation in the amount of USD 306,499.86 for the claimant’s D8/D9 losses. The Panel reviewed the file and concluded that the correct amount of compensation recommended for the claimant’s D8/D9 losses should have been USD 334,985.65. Following the recommendation of the Panel, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

31. Following an additional inquiry from the Government of Kuwait and as a result of information provided by the secretariat, the “D2” Panel of Commissioners reviewed a claim that was included in the “Report and recommendations made by the ‘D2’ Panel of Commissioners concerning part one of the fourteenth instalment of individual claims for damages above USD 100,000 (category ‘D’ claims)”, which recommendations were approved by the Governing Council in decision 166.

32. As a result of its review, the Panel concluded that clerical errors were made in the processing of the claim that warrant correction under article 41 of the Rules. Specifically, at the time of the initial review, the secretariat concluded that the claimant’s business did not resume activities after the liberation of Kuwait and a seven-month period was applied to the claimant’s business income. However, evidence in the claim file indicates that the claimant’s business did, indeed, resume activities after the liberation of Kuwait. Accordingly, the claimant is entitled to a 12-month period for his claimed D8/D9 (individual business) losses.

33. As a result of this clerical error, the Panel had recommended compensation in the amount of USD 95,961.94 for the claimant’s D8/D9 losses. The Panel reviewed the file and concluded that the correct amount of compensation recommended for the claimant’s D8/D9 losses should have been USD 147,685.12. Following the recommendation of the Panel, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

34. Following an additional inquiry from the Government of Kuwait and as a result of information provided by the secretariat, the “D2” Panel of Commissioners reviewed a claim that was included in the “Report and recommendations made by the ‘D2’ Panel of Commissioners concerning part two of the fourteenth instalment of individual claims for damages above USD 100,000 (category ‘D’ claims)” (S/AC.26/2003/7), which recommendations were approved by the Governing Council in decision 186 (S/AC.26/Dec.186 (2003)).

35. As a result of its review, the Panel concluded that computational errors were made in the processing of the claim that warrant correction under article 41 of the Rules. Specifically, when valuing the claim for D8/D9 (individual business) losses, the secretariat omitted to value one item of the claimant’s claim concerning “materials and stock at store”, which the Panel had reclassified to “livestock and agricultural produce”. The reclassified amount was inadvertently left off the valuation worksheet and, accordingly, was not valued together with the other items included in the claim for “livestock and agricultural produce”.

36. As a result of this computational error, the Panel had recommended compensation in the amount of USD 529,171.60 for the claimant's D8/D9 losses. The Panel reviewed the file and concluded that the correct amount of compensation recommended for the claimant's D8/D9 losses should have been USD 533,521.08. Following the recommendation of the Panel, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

### 3. United States

37. Following an inquiry from the Government of the United States, the "D1" Panel of Commissioners reviewed a claim that was included in the "Report and recommendations made by the 'D1' Panel of Commissioners concerning part one of the fourth instalment of individual claims for damages above USD 100,000 (category 'D' claims)", which recommendations were approved by the Governing Council in decision 81.

38. As a result of its review, the Panel concluded that a clerical error was made in the processing of the claim that warrants correction under article 41 of the Rules. Specifically, the secretariat had failed to bring to the attention of the Panel the claimed loss for D1 (mental pain and anguish) for the illegal detention of the claimant for less than three days by Iraqi soldiers with an imminent threat to his life. On the basis of the evidence provided by the claimant, the loss is compensable under the category "D" methodology for D1 losses.

39. As a result of this clerical error, the Panel had recommended compensation in the amount of USD 2,400 for the claimant's D1 losses. The Panel reviewed the file and concluded that the correct amount of compensation recommended for the claimant's D1 losses should have been USD 3,900. Following the recommendation of the Panel, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

### 4. Summary

40. Accordingly, as set forth in table 4 below, it is recommended that the awards for these claims be corrected. Table 4 identifies the countries concerned, the instalments to be adjusted, the number of claims affected, and the net effect of the adjustments.

Table 4. Category "D" corrections

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
India	Fourth, part one	1	116,470.59
Kuwait	Thirteenth	1	2,090,948.02
	Fourteenth, part one	2	80,208.97
	Fourteenth, part two	1	4,349.48

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
United States	Fourth, part one	1	1,500.00
<u>Total</u>		6	2,293,477.06

41. In summary, the recommended corrections in category “D” concern six claims submitted by three Governments resulting in a net increase of the total amount awarded of USD 2,293,477.06. The recommendations with respect to part one of the fourth, the thirteenth and parts one and two of the fourteenth instalments of “D” claims, by country and by instalment, are provided in tables 1 to 5 of annex III to this report.

#### D. Category “E” corrections

42. Following an inquiry from the Government of Kuwait, the secretariat reviewed a claim that was included in the “Report and recommendations of the Panel of Commissioners concerning the tenth instalment of ‘E1’ claims” (S/AC.26/2003/28), which recommendations were approved by the Governing Council in decision 209 (S/AC.26/Dec.209 (2003)).

43. As a result of its review, the secretariat noted that clerical errors were made in the processing of the claim that warrant correction under article 41 of the Rules. The proposed correction concerns the claim for payment or relief to others, comprising salaries paid to the claimant’s employees from August 1990 to February 1991 and termination indemnities paid to those employees whose contracts were terminated after the liberation of Kuwait as a direct result of Iraq’s invasion and occupation of Kuwait. Specifically, due to a clerical error, the secretariat failed to bring to the attention of the Panel certain items of evidence that had been submitted by the claimant to demonstrate that it had paid the claimed amounts to its employees. The evidence in the claim file includes payroll records and employment contracts, termination notices prepared by the claimant’s personnel division, letters from the claimant to its bank requesting payment of the claimed amounts to the relevant employees and, in a number of cases, bank debit advices indicating that payment was made in accordance with the claimant’s instructions.

44. Upon further review of the entire claim file, the record shows that appropriate evidence demonstrating payment of the salaries and termination indemnities in the amount of USD 1,227,025 had been provided by the claimant and that the claimant should have been compensated for the relevant amounts in line with the Panel’s findings in its previous reports and recommendations to the Governing Council. Following the recommendation of the secretariat, the Executive Secretary has concluded that the previously approved award should be corrected pursuant to article 41 of the Rules.

45. Accordingly, as set forth in table 5 below, it is recommended that the award amount for this claim be corrected. Table 5 identifies the country concerned, the instalment to be adjusted, the number of claims affected, and the net effect of the adjustment.

Table 5. Category “E1” correction

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
Kuwait	Tenth	1	1,227,025
<u>Total</u>		1	1,227,025

46. In summary, the recommended correction in category “E1” concerns one claim submitted by one Government resulting in a net increase of the total amount awarded of USD 1,227,025. The recommendation with respect to the tenth instalment of “E1” claims, by country and by instalment, is provided in tables 1 to 2 of annex IV to this report.

#### E. Category “F” corrections

47. Following observations and recommendations made by the Office of Internal Oversight Services to the Commission (the “OIOS”), the secretariat reviewed four claims filed through the Government of Kuwait that were included in the “Report and recommendations of the Panel of Commissioners concerning part two of the third instalment of ‘F3’ claims” (S/AC.26/2002/19), which recommendations were approved by the Governing Council in decision 164 (S/AC.26/Dec.164 (2002)). Three claims were submitted by the Kuwaiti Ministry of Defense and one claim was submitted by the Kuwaiti National Guard.

48. On 23 September 2002, the OIOS issued two reports containing interim audit observations and recommendations concerning three of the four claims in part two of the third instalment of “F3” claims. The secretariat prepared detailed and comprehensive responses, dated 11 April 2003, to each of the OIOS reports.

49. On 7 April 2004, the secretariat received the final report of the OIOS, dated 30 March 2004, in respect of its audit of part two of the third instalment of “F3” claims. By memorandum dated 25 May 2004, the secretariat responded to the OIOS final report. In its memorandum, the secretariat responded that the OIOS had identified two technical errors in one claim and the secretariat had identified one further technical error in another claim that should be corrected pursuant to article 41 of the Rules.

50. In an information note dated 15 November 2004 presented to the Governing Council at the fifty-fourth session held from 7 - 9 December 2004, the secretariat informed the Council of the OIOS’ findings and recommendations concerning its audit of part two of the third instalment of “F3” claims. Details of the errors made in the processing of two of the four claims included in part two of the third instalment of “F3” claims are set forth below.

51. The two errors identified by the OIOS relate to one claim filed by the Kuwaiti Ministry of Defense. The first error relates to the claim for loss of Military Assets - Luna Rockets. The depreciation adjustment calculated by the “F3” Panel in respect of Luna Rockets incorporated an error, which amounted to an understatement in the depreciation adjustment in the amount of USD 1,719,000.

The second error relates to the claim for loss of Military Assets - Missile Re-loader System. The depreciation adjustment used by the Panel was incorrect, as it was based on the Kuwaiti dinar value and not the United States dollar value of the system. However, the external expert consultant loss adjuster to the Panel, in reviewing this observation of the OIOS, identified a further depreciation error, as a result of which the total error amounts to USD 1,515,000.

52. The review of this claim confirms that technical errors occurred during the processing of the claim for which an amount of USD 1,544,699,253 was originally recommended by the Panel. A correction to the recommended award should be made and the award should be reduced by USD 3,234,000.

53. In the course of considering the audit observations and recommendations of the OIOS, the secretariat noted a technical error in respect of another claim filed by the Kuwaiti Ministry of Defense. The error relates to an understatement in the claim for 155MM French guns wherein the claimant made an error in the presentation of the historical cost of the guns (before adjustment for depreciation and inflation) amounting to USD 682,000.

54. The review of the claim confirms that a technical error occurred during the processing of the claim for which an amount of USD 362,792,000 was originally recommended by the Panel. A correction to the recommended award should be made and the award should be increased by USD 682,000.

55. Following the recommendation of the secretariat, the Executive Secretary has concluded that the previously approved awards should be corrected pursuant to article 41 of the Rules. As a consequence of the corrections, the total amount recommended for part two of the third instalment of "F3" claims should be reduced from USD 2,103,461,827 to USD 2,100,909,827.

56. Accordingly, as set forth in table 6 below, it is recommended that the awards for these claims be corrected. Table 6 identifies the country concerned, the instalment to be adjusted, the number of claims affected, and the net effect of the adjustment.

Table 6. Category "F3" corrections

<u>Country</u>	<u>Instalment</u>	<u>Number of claims affected</u>	<u>Amount of net effect (USD)</u>
Kuwait	Third, part two	2	(2,552,000)
<u>Total</u>		2	(2,552,000)

57. In summary, the recommended corrections in category "F3" concern two claims submitted by one Government resulting in a net decrease of the total amount awarded of USD 2,552,000. Of these, the total amount awarded for one claim was increased by USD 682,000 and the total amount awarded for the other claim was decreased by USD 3,234,000. The recommendation with respect to part two of the third instalment of "F3" claims, by country and by instalment, is provided in tables 1 to 2 of annex V to this report.

## II. REQUESTS BY CLAIMANTS FOR ARTICLE 41 CORRECTIONS

58. During the period under review, the secretariat continued its review of requests from Governments and international organizations for corrections to claims in categories “D” and “E”, submitted under article 41 of the Rules. The requests and the Executive Secretary’s conclusions with respect to those requests are outlined below.

### A. Category “D” claims

59. During the period under review, the secretariat reviewed a total of 247 requests from 13 Governments and two international organizations for corrections to claims in category “D”. The requests and their submitting entities are set forth in table 1 of annex VI to this report. Having carefully reviewed all aspects of the requests, the Executive Secretary has concluded that no correction of the relevant Governing Council decisions is necessary and that no action pursuant to article 41 of the Rules is warranted with regard to the claims in question.

### B. Category “E” claims

60. During the period under review, the secretariat reviewed a total of 85 requests from one Government for corrections to claims in category “E”. The requests and the submitting entity are set forth in table 2 of annex VI to this report. Having carefully reviewed all aspects of the requests, the Executive Secretary has concluded that no correction of the relevant Governing Council decisions is necessary and that no action pursuant to article 41 of the Rules is warranted with regard to the claims in question.

### C. Pending requests for correction

61. In addition, during the period under review, the secretariat received 30 requests for article 41 corrections with respect to claims in categories “D” and “E” from the Governments of Egypt, Jordan, Kuwait, Pakistan and Yemen. The secretariat’s review of the specific claims in question remains ongoing. Details concerning these requests, and the Executive Secretary’s recommendations to the Governing Council with respect thereto will be contained in upcoming article 41 reports to the Governing Council.

Annex I

## RECOMMENDED CORRECTIONS CONCERNING CATEGORY "A" CLAIMS

1. Based on the recommended corrections reported in paragraphs 2 to 9 of this report, supra, the category "A" claims aggregate corrected awards by instalment, per country, are as follows:

Table 1. Second instalment category "A" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Jordan	94,192,000.00	94,186,000.00	(6,000.00)

Table 2. Third instalment category "A" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Jordan	91,926,500.00	91,874,000.00	(52,500.00)

Table 3. Fourth instalment category "A" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Sudan	10,569,000.00	10,542,000.00	(27,000.00)

Table 4. Fifth instalment category "A" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Bangladesh	52,514,000.00	52,518,000.00	4,000.00
India	149,264,500.00	149,260,000.00	(4,500.00)
Jordan	17,211,500.00	17,202,500.00	(9,000.00)
Sudan	38,918,000.00	38,907,500.00	(10,500.00)

Table 5. Sixth instalment category "A" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Bangladesh	66,406,000.00	66,410,000.00	4,000.00
India	17,525,000.00	17,523,500.00	(1,500.00)
Jordan	17,570,500.00	17,567,500.00	(3,000.00)

2. Based on the above corrections, the revised category "A" claim total recommended awards by instalment are as follows:

Table 6. Recommended corrected total awards for category "A" claims

<u>Instalment</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Second	642,034,500.00	642,028,500.00	(6,000.00)
Third	532,114,000.00	532,061,500.00	(52,500.00)
Fourth	732,735,500.00	732,708,500.00	(27,000.00)
Fifth	773,124,000.00	773,104,000.00	(20,000.00)
Sixth	316,929,500.00	316,929,000.00	(500.00)

Annex IIRECOMMENDED CORRECTIONS CONCERNING  
CATEGORY "C" PALESTINIAN LATE CLAIMS

1. Based on the recommended corrections reported in paragraphs 10 to 20 of this report, supra, the aggregate corrected awards for category "C" Palestinian late claims by instalment, per submitting entity, are as follows:

Table 1. Third instalment category "C" Palestinian late claims corrections

<u>Submitting entity</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Palestine	28,972,289.88	28,967,507.74	(4,782.14)

Table 2. Fourth instalment category "C" Palestinian late claims corrections

<u>Submitting entity</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Palestine	70,221,890.04	70,091,413.17	(130,476.87)

2. Based on the above corrections, the revised category "C" Palestinian late claims total recommended awards by instalment are as follows:

Table 3. Recommended corrected total awards for category "C" Palestinian late claims

<u>Instalment</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Third	28,972,289.88	28,967,507.74	(4,782.14)
Fourth	70,221,890.04	70,091,413.17	(130,476.87)

Annex III

## RECOMMENDED CORRECTIONS CONCERNING CATEGORY “D” CLAIMS

1. Based on the recommended corrections reported in paragraphs 21 to 41 of this report, supra, the aggregate corrected awards for category “D” claims by instalment, per country, are as follows:

Table 1. Part one of the fourth instalment category “D” claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
India	9,101,363.22	9,217,833.81	116,470.59
United States	4,153,619.24	4,155,119.24	1,500.00

Table 2. Thirteenth instalment category “D” claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Kuwait	133,755,478.67	135,846,426.69	2,090,948.02

Table 3. Part one of the fourteenth instalment category “D” claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Kuwait	77,258,774.72	77,338,983.69	80,208.97

Table 4. Part two of the fourteenth instalment category “D” claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Kuwait	71,234,123.27	71,238,472.75	4,349.48

2. Based on the above corrections, the revised category “D” claim total recommended awards by instalment are as follows:

Table 5. Recommended corrected total awards for category “D” claims

<u>Instalment</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Fourth, part one	76,401,667.59	76,519,638.18	117,970.59
Thirteenth	148,009,534.72	150,100,482.74	2,090,948.02
Fourteenth, part one	87,029,015.18	87,109,224.15	80,208.97
Fourteenth, part two	94,701,734.25	94,706,083.73	4,349.48

Annex IV

## RECOMMENDED CORRECTIONS CONCERNING CATEGORY "E1" CLAIMS

1. Based on the recommended corrections reported in paragraphs 42 to 46 of this report, supra, the aggregate corrected awards for category "E1" claims by instalment, per country, are as follows:

Table 1. Tenth instalment category "E1" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Kuwait	76,978,482	78,205,507	1,227,025

2. Based on the above corrections, the revised category "E1" claim total recommended awards by instalment are as follows:

Table 2. Recommended corrected total awards for category "E1" claims

<u>Instalment</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Tenth	76,978,482	78,205,507	1,227,025

Annex V

## RECOMMENDED CORRECTIONS CONCERNING CATEGORY "F3" CLAIMS

1. Based on the recommended corrections reported in paragraphs 47 to 57 of this report, supra, the aggregate corrected awards for category "F" claims by instalment, per country, are as follows:

Table 1. Part two of the third instalment category "F3" claims corrections

<u>Country</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Kuwait	2,103,461,827	2,100,909,827	(2,552,000)

2. Based on the above corrections, the revised category "F3" claim total recommended awards by instalment are as follows:

Table 2. Recommended corrected total awards for category "F3" claims

<u>Instalment</u>	<u>Previous total award (USD)</u>	<u>Corrected total award (USD)</u>	<u>Amount of net effect (USD)</u>
Third, part two	2,103,461,827	2,100,909,827	(2,552,000)

Annex VI

REQUESTS BY CLAIMANTS FOR ARTICLE 41 CORRECTIONS  
IN CATEGORIES “D” AND “E”

1. As reported in paragraph 59 of this report, supra, the secretariat has continued its review of requests from Governments for corrections to claims in category “D” submitted under article 41 of the Rules. The requests reviewed by country or international organization, date of request and instalment are as follows:

Table 1. Category “D” requests for correction reviewed

<u>Country or international organization</u>	<u>Date of request</u>	<u>Number of claims</u>	<u>Instalment</u>	<u>Governing Council decision</u>
Canada	23 April 2004	1	Fifteenth, part one	175
Egypt	13 January 2004	1	Eighteenth, part one	199
France	5 October 2004	1	Fifteenth, part two	187
France	5 October 2004	1	Sixteenth, part two	214
India	6 November 2002	1	Fourth, part one	81
India	5 July 2004	1	Seventeenth, part two	215
India	4 October 2004	1	Nineteenth, part two	221
Italy	17 February 2004	1	Eighteenth, part one	199
Jordan	12 May 2002	1	Second, part two	59
Jordan	29 October 2003	1	Sixteenth, part one	188
Jordan	10 November 2003	1	Sixteenth, part one	188
Jordan	24 December 2003	1	Sixteenth, part one	188
Jordan	7 January 2004	2	Seventeenth, part one	198
Jordan	7 January 2004	1	Eighteenth, part one	199
Jordan	18 January 2004	1	Seventeenth, part one	198
Jordan	25 January 2004	1	Seventeenth, part one	198
Jordan	18 February 2004	1	Seventeenth, part one	198
Jordan	24 February 2004	1	Eighteenth, part one	199
Jordan	26 February 2004	1	Eighteenth, part one	199
Jordan	29 February 2004	2	Seventeenth, part one	198
Jordan	9 March 2004	1	Seventeenth, part one	198
Jordan	11 March 2004	1	Seventeenth, part one	198
Jordan	23 March 2004	1	Seventeenth, part one	198
Jordan	23 March 2004	1	Nineteenth, part one	208
Jordan	28 March 2004	2	Eighteenth, part one	199
Jordan	28 July 2004	1	Seventeenth, part two	215
Jordan	15 August 2004	1	Seventeenth, part two	215
Jordan	1 March 2005	1	Sixteenth, part one	188

<u>Country or international organization</u>	<u>Date of request</u>	<u>Number of claims</u>	<u>Instalment</u>	<u>Governing Council decision</u>
Kuwait	27 January 2003	1	Twelfth, part one	155
Kuwait	29 December 2003	1	Second, part one	55
Kuwait	29 December 2003	1	Ninth, part one	126
Kuwait	29 December 2003	1	Ninth, part two	142
Kuwait	29 December 2003	5	Tenth	146
Kuwait	29 December 2003	3	Eleventh	147
Kuwait	29 December 2003	2	Twelfth, part one	155
Kuwait	29 December 2003	2	Twelfth, part two	181
Kuwait	29 December 2003	4	Thirteenth	165
Kuwait	29 December 2003	4	Fourteenth, part one	166
Kuwait	29 December 2003	6	Fourteenth, part two	186
Kuwait	29 December 2003	13	Fifteenth, part one	175
Kuwait	29 December 2003	2	Fifteenth, part two	187
Kuwait	29 December 2003	18	Sixteenth, part one	188
Kuwait	29 December 2003	10	Seventeenth, part one	198
Kuwait	29 December 2003	4	Eighteenth, part one	199
Kuwait	15 January 2004	1	Seventeenth, part one	198
Kuwait	9 February 2004	1	Seventeenth, part one	198
Kuwait	15 March 2004	1	Nineteenth, part one	208
Kuwait	17 March 2004	11	Seventeenth, part one	198
Kuwait	17 March 2004	8	Eighteenth, part one	199
Kuwait	17 March 2004	53	Nineteenth, part one	208
Kuwait	30 March 2004	1	Nineteenth, part one	208
Kuwait	23 June 2004	44	Sixteenth, part two	214
Kuwait	18 October 2004	1	Nineteenth, part three	229
Kuwait	5 January 2005	1	Nineteenth, part three	229
Pakistan	10 March 2004	1	Seventeenth, part one	198
Pakistan	30 March 2004	1	Eighteenth, part one	199
Pakistan	27 September 2004	1	Seventeenth, part two	215
Pakistan	8 February 2005	1	Seventeenth, part one	198
Philippines	30 September 2003	2	Fourth, part one	81
Syrian Arab Republic	29 December 2003	1	Sixteenth, part one	188
United Arab Emirates	23 April 2004	1	Sixteenth, part two	214
United Kingdom	19 March 2002	1	Ninth, part two	142
United Kingdom	22 July 2002	1	Sixth	110
United Kingdom	11 April 2003	1	Ninth, part two	142
United Kingdom	4 December 2003	1	Ninth, part two	142

<u>Country or international organization</u>	<u>Date of request</u>	<u>Number of claims</u>	<u>Instalment</u>	<u>Governing Council decision</u>
United Kingdom	6 January 2004	1	Ninth, part two	142
United States	25 November 2003	1	Fifth	97
UNDP Washington	11 March 2004	1	Eighteenth, part one	199
UNDP Washington	2 August 2004	1	Sixteenth, part two	214
UNRWA Gaza	20 October 2003	1	Twelfth, part two	181
<u>Total</u>		247		

2. As reported in paragraph 60 of this report, *supra*, the secretariat has continued its review of requests from Governments for corrections to claims in category “E” submitted under article 41 of the Rules. The requests reviewed by country, date of request and instalment are as follows:

Table 2. Category “E” requests for correction reviewed

<u>Country</u>	<u>Date of request</u>	<u>Number of claims</u>	<u>Subcategory</u>	<u>Instalment</u>	<u>Governing Council decision</u>
Kuwait	11 November 2001	1	E4	Tenth	108
Kuwait	23 October 2003	1	E4	Eighteenth, part two	191
Kuwait	29 December 2003	1	E4	First	63
Kuwait	29 December 2003	1	E4	Second	77
Kuwait	29 December 2003	1	E4	Sixth	93
Kuwait	29 December 2003	1	E4	Eighth	107
Kuwait	29 December 2003	9	E4	Tenth	108
Kuwait	29 December 2003	2	E4	Twelfth	118
Kuwait	29 December 2003	1	E4	Sixteenth	139
Kuwait	29 December 2003	1	E4	Eighteenth, part two	191
Kuwait	29 December 2003	17	E4	Twenty-second	169
Kuwait	29 December 2003	27	E4	Twenty-fourth	170
Kuwait	29 December 2003	2	E4	Twenty-fifth	203
Kuwait	29 December 2003	1	E4	Twenty-sixth	204
Kuwait	30 December 2003	1	E4	Seventh	139
Kuwait	30 December 2003	1	E4	Twelfth	118
Kuwait	30 December 2003	1	E4	Thirteenth	119
Kuwait	30 December 2003	1	E4	Sixteenth	139
Kuwait	30 December 2003	2	E4	Eighteenth, part two	191
Kuwait	30 December 2003	4	E4	Twenty-second	169
Kuwait	30 December 2003	7	E4	Twenty-fourth	170
Kuwait	12 January 2004	1	E4	Eighteenth, part two	191
Kuwait	19 January 2004	1	E4	Twenty-second	169
<u>Total</u>		85			

Annex VII

ARTICLE 41 CORRECTIONS TO CLAIMS AWARDS (UP TO THE FIFTY-FIFTH SESSION OF THE GOVERNING COUNCIL)

<u>Report</u>	<u>Category A</u>		<u>Category B</u>		<u>Category C</u>		<u>Category D</u>		<u>Category E</u>		<u>Total</u>	
	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net corrections for categories A, B, C, D and E (USD)</u>	<u>Number of claims corrected in categories A, B, C, D and E</u>
A(6) panel report	(6,439,500.00)	2,575	-	-	-	-	-	-	-	-	(6,439,500.00)	2,575
B(2.2) panel report	-	-	(12,500.00)	3 <sup>a</sup>	-	-	-	-	-	-	(12,500.00)	3 <sup>a</sup>
B(3) panel report	-	-	110,000.00	10 <sup>b</sup>	-	-	-	-	-	-	110,000.00	10 <sup>b</sup>
C(4) panel report	-	-	-	-	(1,922.00)	49	-	-	-	-	(1,922.00)	49
C(5) panel report	-	-	-	-	(77,190.00)	6	-	-	-	-	(77,190.00)	6
C(6) panel report	-	-	-	-	72,685.00	15	-	-	-	-	72,685.00	15
D(5) panel report	-	-	-	-	-	-	(2,646.81)	7	-	-	(2,646.81)	7
D(7) panel report	-	-	-	-	-	-	(38,836.21)	13	-	-	(38,836.21)	13
D1 (9.1) panel report	-	-	-	-	-	-	103,532.16	4	-	-	103,532.16	4
Special D panel report	-	-	-	-	-	-	(13,283,441.51)	426	-	-	(13,283,441.51)	426
E3(10) panel report	-	-	-	-	-	-	-	-	325,850.00	1	325,850.00	1
E4(3) panel report	-	-	-	-	-	-	-	-	536,513.00	3	536,513.00	3
Article 41(1) report	(5,500.00)	10	-	-	-	-	-	-	-	-	(5,500.00)	10
Article 41(2) report	(49,000.00)	16	-	-	-	-	-	-	-	-	(49,000.00)	16

Report	Category A		Category B		Category C		Category D		Category E		Total	
	Net correction for category (USD)	Number of claims corrected	Net correction for category (USD)	Number of claims corrected	Net correction for category (USD)	Number of claims corrected	Net correction for category (USD)	Number of claims corrected	Net correction for category (USD)	Number of claims corrected	Net corrections for categories A, B, C, D and E (USD)	Number of claims corrected in categories A, B, C, D and E
Article 41(3) report	1,500.00	4	-	-	-	-	-	-	-	-	1,500.00	4
Article 41(4) report	(83,000.00)	19	-	-	-	-	-	-	-	-	(83,000.00)	19
Article 41(5) report	(18,500.00)	5	-	-	-	-	-	-	-	-	(18,500.00)	5
Article 41(6) report	15,867,500.00	10,757	-	-	-	-	-	-	-	-	15,867,500.00	10,757
Article 41(7) report	(6,975,500.00)	3,385	-	-	-	-	-	-	-	-	(6,975,500.00)	3,385
Article 41(8) report	(7,806,000.00)	4,385	-	-	70,613,604.05	23,282	-	-	-	-	62,807,604.05	27,667
Article 41(9) report	(4,136,500.00)	1,062	-	-	5,278,142.15	1,730	-	-	-	-	1,141,642.15	2,792
Article 41(10) report	(1,446,000.00)	364	-	-	3,168,018.90	467	-	-	-	-	1,722,018.90	831
Article 41(11) report	(1,358,500.00)	370	-	-	-	-	-	-	-	-	(1,358,500.00)	370
Article 41(12) report	(112,000.00)	26	-	-	613,498.37	40	-	-	-	-	501,498.37	66
Article 41(13) report	(55,500.00)	40	-	-	(102,863.22)	27	-	-	-	-	(158,363.22)	67
Article 41(14) report	(8,000.00)	31	-	-	5,580,355.48	625	103,532.16	4	-	-	5,675,887.64	660
Article 41(15) report	(10,500.00)	19	-	-	-	-	(57.66)	6	(7,264.37)	1	(17,822.03)	26
Article 41(16) report	142,000.00	73	-	-	453,162.71	54	-	-	-	-	595,162.71	127
Article 41(17) report	707,500.00	446	-	-	77,461.07	6	-	-	-	-	784,961.07	452
Article 41(18) report	119,500.00	77	-	-	-	-	-	-	(43,413)	1	76,087	78
Article 41(19) report	154,000.00	55	-	-	46,976.14	6	400,986.95	6	-	-	601,963.09	67

<u>Report</u>	<u>Category A</u>		<u>Category B</u>		<u>Category C</u>		<u>Category D</u>		<u>Category E</u>		<u>Total</u>	
	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net correction for category (USD)</u>	<u>Number of claims corrected</u>	<u>Net corrections for categories A, B, C, D and E (USD)</u>	<u>Number of claims corrected in categories A, B, C, D and E</u>
Article 41(20) report	3,739,500.00	1,896			53,342.85	1					3,792,842.85	1,897
Article 41(21) report	1,157,500	688									1,157,500.00	688
Article 41(22) report	4,419,000.00	2,730									4,419,000.00	2,730
Article 41(23) report	44,500.00	20			161,331.14	15	12,411.60	1	(48,653.00)	7	169,589.74	43
Article 41(24) report	(3,911,000)	981			78,646.76	12	93,543.56	3			(3,738,809.68)	996
Article 41(25) report	(11,958,000)	3,002			1,033,956.47	617	(9,788)	1			(10,933,831.53)	3620
Article 41(26) report	(176,500)	47			(4,625.19)	1	(35,854.67)	1			(216,979.86)	49
Article 41(27) report	(21,500)	19			(4,435.28)	32					(25,935.28)	51
Article 41(28) report	(17,000)	10			(643,080.71)	40	132,837.45	7			(527,243.26)	57
Article 41(29) report	(384,500)	104			2,431,846.73	342	65,197.89	8			2,112,544.62	454
<u>Total</u>	(18,620,000.00)	33,216	97,500.00	13	88,828,911.42	27,367	(12,458,583.09)	487	763,032.63	13	58,610,860.96	61,096

<sup>a</sup> Number of consolidated claim submissions, as conveyed in the panel report.

<sup>b</sup> Number of consolidated claim submissions, as conveyed in the panel report.

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