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THIRTY-EIGHTH 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 Provisional Rules for Claims Procedure (S/AC.26/1992/10) of the United Nations Compensation Commission (UNCC), recommended corrections in the individual claims categories since the “Thirty-seventh report of the Executive Secretary pursuant to article 41 of the Provisional rules for claims procedure” (S/AC.26/2007/1).

2. The present report contains corrections to paid claims arising from comments received from Governments and other submitting entities following the Governing Council’s approval of the thirty-seventh article 41 report at its sixty-second session, corrections arising from the Council’s direction to group and pay claims on a “per claimant” rather than “per claim” basis (this relates primarily to repayable claims for which awards have not been paid), and corrections to repayable claims that were the subject of timely requests for repayment by submitting entities as a result of the location of claimants. This report also contains some residual corrections arising from the final reconciliation checks conducted by the secretariat that were not included in previous reports. In preparing these corrections, the secretariat applied its final proposed guidelines for match confirmation procedures and for determining and allocating overpayments, as approved by the Governing Council at its fifty-ninth session. These corrections, which involve claims in categories A, B, C and D, are contained in chapter I of the present report. Chapter II contains corrections arising from information received from Governments concerning the authenticity and reliability of documents submitted in support of certain claims. Chapter III contains corrections required to certain competing claims pursuant to decision 252 (S/AC.26/Dec.252 (2005)). Chapter IV and annex I contain a summary of the proposed corrections contained in the present report. Annex II contains a cumulative table of article 41 corrections to claim awards up to the sixty-second session of the Governing Council.

I. RECOMMENDED CORRECTIONS RELATING TO DUPLICATION

3. These corrections are broken down by the way in which the confirmed overpayment arose. In a small number of cases, more than one type of overpayment arose; such claims are included under the heading most appropriate to the correction being proposed.

A. Same claimant

1. Duplicate claims

4. Duplicate claims arise where a claimant filed more than one claim in the same category for the same losses. The secretariat confirms that the claims set out in table 1 below are duplicates and should not have been awarded compensation.

5. Accordingly, it is recommended that the awards for these claims be corrected. Table 1 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 1. Duplicate claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | A | 7 | (24,000.00) |
| | C | 2 | (21,373.31) |
| Jordan | B | 1 | (2,500.00) |
| Palestine | C | 1 | 28,476.74 |
| Philippines | A | 11 | (9,000.00) |
| | C | 1 | (3,297.58) |
| Sri Lanka | A | 2 | (8,000.00) |
| Total | | 25 | (39,694.15) |

2. Decision 21 claims (higher to lower amounts)

6. Decision 21 (S/AC.26/Dec.21 (1994)) of the Governing Council provides that “any claimant who has selected a higher amount in category A (US\$4,000 or \$8,000) and has also filed a claim in category B, C or D will be deemed to have selected the corresponding lower amount under category A.” The secretariat confirms that the majority of the claims set out in table 2 below involve corrections to category A claims filed by claimants who had also filed claims in another claim category. For the remaining claims in table 2, the difference between the higher to lower amount in category A is greater than the amount awarded in the other claim category. Under the guidelines approved by the Governing Council, the award in that other claim category should be reduced to zero. The secretariat confirms that the claims set out in table 2 below should be reduced per decision 21 to the amounts appropriate to the proper status of the claims.

7. Accordingly, it is recommended that the awards for these claims be corrected. Table 2 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 2. Decision 21 claims (higher to lower amounts)

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| Bangladesh | A | 1 | (1,500.00) |
| India | A | 15 | (25,500.00) |
| Jordan | A | 1 | (1,500.00) |
| Pakistan | A | 25 | (43,500.00) |

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| Philippines | A | 16 | (24,000.00) |
| | C | 4 | (5,026.93) |
| Sri Lanka | A | 27 | (40,500.00) |
| | C | 2 | (1,660.89) |
| UNHCR Bulgaria | A | 1 | (1,500.00) |
| Total | | 92 | (144,687.82) |

3. Decision 24 claims

8. Decision 24 (S/AC.26/Dec.24 (1994)) of the Governing Council provides that where a claimant filed a claim in category A and also filed for departure losses in category C or D, a further award for departure losses could be made in category C or D only where the amount recommended for departure losses exceeds the amount already awarded in category A. This required the category C or D panel of Commissioners to deduct the amount awarded in category A from any proposed award for departure losses in category C or D. The secretariat confirms that the category C claims set out in table 3 below were not subject to the required deductions. Therefore the awards for these claims should be adjusted to the amounts appropriate to the proper status of these claims, having regard to the guidelines approved by the Governing Council.

9. Accordingly, it is recommended that the awards for these claims be corrected. Table 3 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 3. Decision 24 claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| Bangladesh | C | 2 | (2,398.17) |
| India | C | 178 | (148,804.73) |
| Jordan | C | 2 | 1,178.27 |
| Pakistan | C | 7 | (11,973.29) |
| Palestine | D | 1 | (3,312.39) |
| Philippines | C | 6 | (7,228.05) |
| Sri Lanka | C | 3 | (2,277.41) |
| Syrian Arab Republic | C | 1 | (1,131.53) |
| Tunisia | C | 1 | (1,858.51) |
| United Kingdom | C | 1 | 2,194.44 |
| United States | C | 1 | (5,000.00) |
| UNDP Jerusalem | C | 2 | 0.00 |
| Total | | 205 | (180,611.37) |

4. Duplicate loss claims

10. Duplicate loss claims arise where a claimant filed for the same losses that require deductions in addition to those required under decision 24 or other adjustments. The secretariat confirms that the claims set out in table 4 contain duplicate loss elements for which appropriate deductions or adjustments were not made.

11. Accordingly, as set forth in table 4, it is recommended that the awards for these claims be corrected. Table 4 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 4. Duplicate loss claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | C | 1 | (6,393.62) |
| Kuwait | C | 1 | (59,910.17) |
| Total | | 2 | (66,303.79) |

B. Family member matches

1. Family duplicates

12. The category A claim form instructed family members to file jointly on the same claim form and indicated the ceilings for family awards: \$8,000 (if no claims were filed by family members in other categories) or \$5,000 (if any family members intended to file a claim in another category). Separate category A claims filed by family members with aggregate awards in excess of the maximum family amount are considered family duplicates. The secretariat confirms that the claims set out in table 5 below are family duplicates.

13. Accordingly it is recommended that the awards for these claims be corrected. Table 5 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 5. Family duplicate claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|----------------------------|-----------------------|----------------------------------|------------------------------------|
| Bangladesh | A | 1 | (1,500.00) |
| Egypt | A | 3 | 3,500.00 |
| India | A | 27 | (48,000.00) |
| Iran (Islamic Republic of) | A | 1 | (4,000.00) |
| Jordan | A | 14 | 4,000.00 |

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| Kuwait | A | 42 | 40,500.02 |
| Pakistan | A | 1 | (5,500.00) |
| Philippines | A | 8 | (20,000.00) |
| Sri Lanka | A | 1 | 1,500.00 |
| Sudan | A | 2 | 8,000.00 |
| Syrian Arab Republic | A | 2 | 0.00 |
| Tunisia | A | 1 | (2,500.00) |
| United Kingdom | A | 1 | (2,500.00) |
| Total | | 104 | (26,499.98) |

2. Family decision 21 claims (higher to lower amounts)

14. Family decision 21 claims arise where a claimant filed for the higher family amount in category A and members of his or her family also filed one or more claims in other individual claims categories, contrary to the instructions on the category A claim form and decision 21 of the Governing Council. For the claim set out in table 6 below, the difference between the higher to lower amount in category A is greater than the amount awarded in the other claim category. Under the guidelines approved by the Governing Council, the award in that other claim category should be reduced to zero.

15. Accordingly, it is recommended that the award for this claim be corrected. Table 6 identifies the submitting entity concerned, the number of claims affected by category and the net effect of the adjustments.

Table 6. Family decision 21 claims (higher to lower amounts)

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | C | 1 | (1,540.85) |
| Total | | 1 | (1,540.85) |

3. Family decision 24 claims

16. Family decision 24 claims arise where a claimant filed a family claim in category A and members of his or her family also filed for departure losses in category C or D and received an award that was not subject to a deduction for the amount previously awarded to the family in category A. The secretariat confirms that the category C claims set out in table 7 were not subject to the required deductions. The awards for these claims should be adjusted to the amounts appropriate to the proper status of the claims, having regard to the guidelines approved by the Governing Council.

17. Accordingly, it is recommended that the awards for these claims be corrected. Table 7 identifies the submitting entities concerned, the number of claims affected by category, and the net effect of the adjustments.

Table 7. Family decision 24 claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | C | 3 | (5,467.55) |
| Jordan | C | 2 | 542.02 |
| Palestine | C | 1 | (1,862.78) |
| Total | | 6 | (6,788.31) |

4. Family to individual claims

18. Family to individual claims arise where a claimant receives a family award in category A but has no qualifying family members listed on the claim form or listed a family member who filed his or her own claim. The secretariat confirms that the claims set out in table 8 were awarded as family claims when they should have been awarded as individual claims. The awards for these claims should be corrected to awards appropriate to the proper status of the claims.

19. Accordingly, it is recommended that the awards for these claims be corrected. Table 8 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 8. Family to individual claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | A | 10 | (34,000.00) |
| Jordan | A | 6 | (1,500.00) |
| Somalia | A | 1 | (2,500.00) |
| Total | | 17 | (38,000.00) |

5. Individual to family claims

20. Individual to family claims arise when claims are identified that were awarded an individual award in category A but have been determined, in accordance with the guidelines approved by the Governing Council, to have qualifying family members. The secretariat confirms that the individual awards should be adjusted to awards appropriate to the proper status of the claims.

21. Accordingly, it is recommended that the awards for these claims be corrected. Table 9 identifies the submitting entity concerned, the number of claims affected by category and the net effect of the adjustments.

Table 9. Individual to family claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | A | 1 | 1,000.00 |
| Jordan | A | 7 | 25,000.00 |
| Kuwait | A | 1 | 2,500.00 |
| Total | | 9 | 28,500.00 |

6. Lower to higher amount claims

22. Lower to higher amount claims arise when duplicate claims are identified that were awarded the lower individual or family amount in category A but electronic searches confirmed that the claimants did not file claims in another claim category. In accordance with the guidelines approved by the Governing Council, one of the claims in each claim pair was declared a duplicate claim and the other should be adjusted to the appropriate higher individual or family amount. Lower to higher amount claims also arise when claims that were awarded the higher individual or family amount in category A were previously corrected to the lower amount on the basis of claims filed by the claimants in another claim category. In accordance with the guidelines approved by the Governing Council, where the difference between the higher to lower amount in category A is greater than the amount awarded in the other claim category, the award in that other claim category should be reduced to zero and the corresponding category A claim should be reinstated to the higher individual or family amount.

23. Accordingly, it is recommended that the awards for these claims be corrected. Table 10 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 10. Lower to higher amount claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | A | 1 | 3,000.00 |
| Philippines | A | 6 | 9,000.00 |
| Sudan | A | 1 | 1,500.00 |
| Total | | 8 | 13,500.00 |

C. Category A and C “late claims”

24. By note verbale dated 20 March 2007, the Government of Pakistan confirmed that 7 claimants who filed claims in the category A and C “late claims” programme are in fact the same individuals who previously filed claims in categories A and/or C in the regular claims programme. Accordingly, these individuals were not eligible to participate in the “late claims” programme and should not have received awards of compensation thereunder. It is therefore recommended that the awards in respect of their “late claims” be corrected to zero. As a result of these corrections, the award for one claim filed during the regular claims programme that was previously marked as a duplicate should be reinstated and corrected from zero to \$4,000.

Table 11. Category A and C “late claims”

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| Pakistan | A | 5 | (6,000.00) |
| | C | 7 | (235,004.43) |
| Total | | 12 | (241,004.43) |

II. OTHER CORRECTIONS

25. By note verbale dated 20 March 2007, the Government of Pakistan informed the Compensation Commission that the documents submitted in support of a category A claim filed by one of its claimants were forged. In these circumstances, the secretariat recommends that the award of compensation previously approved by the Governing Council in the amount of \$4,000 be corrected to zero.

26. In November 2006, the Compensation Commission received a letter from a third party alleging that a claimant who had filed claims in each of categories A, C and D through the Government of Greece had not resided in Kuwait prior to Iraq’s invasion and occupation thereof and had not suffered the losses advanced in the three claims. The secretariat made inquiries of the State of Kuwait and was advised that the Public Authority for Civil Information had no record that the claimant was resident in Kuwait during the nearly four year period prior to the invasion and occupation, as alleged in the claims, and that the Ministry of Commerce had no record that the claimant’s alleged employer in Kuwait was either a company duly incorporated in Kuwait or an unincorporated entity licensed to carry on business in Kuwait during the period of alleged employment in Kuwait. In these circumstances, the secretariat recommends that the awards of compensation previously approved by the Governing Council in the amount of \$2,500 for the category A claim, \$77,889.75 for the category C claim and \$20,000 for the category D claim be corrected to zero.

27. Accordingly, as set forth in table 12, it is recommended that the awards for these claims be corrected.

Table 12. Other corrections

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| Greece | A | 1 | (2,500.00) |
| | C | 1 | (77,889.75) |
| | D | 1 | (20,000.00) |
| Pakistan | A | 1 | (4,000.00) |
| Total | | 4 | (104,389.75) |

III. COMPETING CLAIMS

28. In decision 252, the Governing Council recalled that in some cases, a “second-in-time” competing claimant was determined by a panel of Commissioners or a bilateral committee, after a review of all available facts, to be entitled to compensation for losses of a business or company for which compensation had previously been paid to a “first-in-time” competing claimant. The Council noted that despite the efforts of the relevant Governments to seek the return of funds from the “first-in-time” claimants in respect of the competing losses, not all of the funds had been returned to the Compensation Commission. The Council therefore decided that “if by the time that final payments are made to the affected submitting Governments the overpayments made to ‘first-in-time’ competing claimants have not been returned to the Commission, a deduction shall be made by the secretariat from the final payments to those submitting Governments that is equal to the unreturned amounts paid to ‘first-in-time’ category D and E claimants”

29. The final payment to one of the affected submitting Governments is due to be made following the sixty-third Governing Council session in June 2007, however, the overpayments relating to the category D claims are presently not reflected in the Compensation Commission’s database. Concomitant with the implementation of decision 252, and in order to ensure that the award amounts for the “first-in-time” claimants who have been requested to return funds are not overstated in the database, the secretariat recommends that their awards of compensation be corrected. Table 13 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 13. Decision 252 claims

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|--------------------------|-----------------------|----------------------------------|------------------------------------|
| India | D | 1 | (257,591.7) |
| Kuwait | D | 7 | (1,571,389.16) |
| Total | | 8 | (1,828,980.86) |

IV. SUMMARY

30. Annex I summarizes the recommended corrections by claim category and submitting entity, and indicates the net decrease in the total amount awarded. Upon Governing Council approval of the recommended corrections, each affected submitting entity will receive a confidential report setting out the corrections made to the claims that it submitted to the Compensation Commission.

Annex I

SUMMARY OF RECOMMENDED CORRECTIONS

| <i>Submitting entity</i> | <i>Claim category</i> | <i>Number of claims affected</i> | <i>Amount of net effect (US\$)</i> |
|----------------------------|-----------------------|----------------------------------|------------------------------------|
| Bangladesh | A | 2 | (3,000.00) |
| | C | 2 | (2,398.17) |
| Egypt | A | 3 | 3,500.00 |
| Greece | A | 1 | (2,500.00) |
| | C | 1 | (77,889.75) |
| | D | 1 | (20,000.00) |
| India | A | 61 | (127,500.00) |
| | C | 185 | (183,580.06) |
| | D | 1 | (257,591.70) |
| Iran (Islamic Republic of) | A | 1 | (4,000.00) |
| Jordan | A | 28 | 26,000.00 |
| | B | 1 | (2,500.00) |
| | C | 4 | 1,720.29 |
| Kuwait | A | 43 | 43,000.02 |
| | C | 1 | (59,910.17) |
| | D | 7 | (1,571,389.16) |
| Pakistan | A | 32 | (59,000.00) |
| | C | 14 | (246,977.72) |
| Palestine | C | 2 | 26,613.96 |
| | D | 1 | (3,312.39) |
| Philippines | A | 41 | (44,000.00) |
| | C | 11 | (15,552.56) |
| Somalia | A | 1 | (2,500.00) |
| Sri Lanka | A | 30 | (47,000.00) |
| | C | 5 | (3,938.30) |
| Sudan | A | 3 | 9,500.00 |
| Syrian Arab Republic | A | 2 | 0.00 |
| | C | 1 | (1,131.53) |
| Tunisia | A | 1 | (2,500.00) |
| | C | 1 | (1,858.51) |
| United Kingdom | A | 1 | (2,500.00) |
| | C | 1 | 2,194.44 |
| United States | C | 1 | (5,000.00) |
| UNDP Jerusalem | C | 2 | 0.00 |
| UNHCR Bulgaria | A | 1 | (1,500.00) |
| Total | | 493 | (2,636,501.04) |

Annex II

ARTICLE 41 CORRECTIONS TO CLAIMS AWARDS (UP TO THE THIRTY-SEVENTH REPORT)

| Report | Category A | | Category B | | Category C | | Category D | | Category E | | Category F | | Total | Number of claims corrected in categories A, B, C, D, E and F |
|-----------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|---|--|
| | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net corrections for categories A, B, C, D, E and F (US\$) | |
| A (6) panel | (6,439,500.00) | 2,575 | - | - | - | - | - | - | - | - | - | - | (6,439,500.00) | 2,575 |
| B (2.2) panel | - | - | (12,500.00) | 3 ^a | - | - | - | - | - | - | - | - | (12,500.00) | 3 ^a |
| B (3) panel | - | - | 110,000.00 | 10 ^b | - | - | - | - | - | - | - | - | 110,000.00 | 10 ^b |
| C (4) panel | - | - | - | - | (1,922.00) | 49 | - | - | - | - | - | - | (1,922.00) | 49 |
| C (5) panel | - | - | - | - | (77,190.00) | 6 | - | - | - | - | - | - | (77,190.00) | 6 |
| C (6) panel | - | - | - | - | 72,685.00 | 15 | - | - | - | - | - | - | 72,685.00 | 15 |
| D (5) panel | - | - | - | - | - | - | (2,646.81) | 7 | - | - | - | - | (2,646.81) | 7 |
| D (7) panel | - | - | - | - | - | - | (38,836.21) | 13 | - | - | - | - | (38,836.21) | 13 |
| D1 (9.1) panel | - | - | - | - | - | - | 103,532.16 | 4 | - | - | - | - | 103,532.16 | 4 |
| Special D panel | - | - | - | - | - | - | (13,283,441.51) | 426 | - | - | - | - | (13,283,441.51) | 426 |
| E3 (10) panel | - | - | - | - | - | - | - | - | 325,850.00 | 1 | - | - | 325,850.00 | 1 |
| E4 (3) panel | - | - | - | - | - | - | - | - | 536,513.00 | 3 | - | - | 536,513.00 | 3 |
| Article 41(1) | (5,500.00) | 10 | - | - | - | - | - | - | - | - | - | - | (5,500.00) | 10 |
| Article 41(2) | (49,000.00) | 16 | - | - | - | - | - | - | - | - | - | - | (49,000.00) | 16 |
| Article 41(3) | 1,500.00 | 4 | - | - | - | - | - | - | - | - | - | - | 1,500.00 | 4 |
| Article 41(4) | (83,000.00) | 19 | - | - | - | - | - | - | - | - | - | - | (83,000.00) | 19 |
| Article 41(5) | (18,500.00) | 5 | - | - | - | - | - | - | - | - | - | - | (18,500.00) | 5 |
| Article 41(6) | 15,867,500.00 | 10,757 | - | - | - | - | - | - | - | - | - | - | 15,867,500.00 | 10,757 |
| Article 41(7) | (6,975,500.00) | 3,385 | - | - | - | - | - | - | - | - | - | - | (6,975,500.00) | 3,385 |
| Article 41(8) | (7,806,000.00) | 4,385 | - | - | 70,613,604.05 | 23,282 | - | - | - | - | - | - | 62,807,604.05 | 27,667 |
| Article 41(9) | (4,136,500.00) | 1,062 | - | - | 5,278,142.15 | 1,730 | - | - | - | - | - | - | 1,141,642.15 | 2,792 |

| Report | Category A | | Category B | | Category C | | Category D | | Category E | | Category F | | Total | Number of claims corrected in categories A, B, C, D, E and F (US\$) |
|----------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|---|---|
| | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net corrections for categories A, B, C, D, E and F (US\$) | |
| Article 41(10) | (1,446,000.00) | 364 | - | - | 3,168,018.90 | 467 | - | - | - | - | - | - | 1,722,018.90 | 831 |
| Article 41(11) | (1,358,500.00) | 370 | - | - | - | - | - | - | - | - | - | - | (1,358,500.00) | 370 |
| Article 41(12) | (112,000.00) | 26 | - | - | 613,498.37 | 40 | - | - | - | - | - | - | 501,498.37 | 66 |
| Article 41(13) | (55,500.00) | 40 | - | - | (102,863.22) | 27 | - | - | - | - | - | - | (158,363.22) | 67 |
| Article 41(14) | (8,000.00) | 31 | - | - | 5,580,355.48 | 625 | 103,532.16 | 4 | - | - | - | - | 5,675,887.64 | 660 |
| Article 41(15) | (10,500.00) | 19 | - | - | - | - | (57.66) | 6 | (7,264.37) | 1 | - | - | (17,822.03) | 26 |
| Article 41(16) | 142,000.00 | 73 | - | - | 453,162.71 | 54 | - | - | - | - | - | - | 595,162.71 | 127 |
| Article 41(17) | 707,500.00 | 446 | - | - | 77,461.07 | 6 | - | - | - | - | - | - | 784,961.07 | 452 |
| Article 41(18) | 119,500.00 | 77 | - | - | - | - | - | - | (43,413) | 1 | - | - | 76,087 | 78 |
| Article 41(19) | 154,000.00 | 55 | - | - | 46,976.14 | 6 | 400,986.95 | 6 | - | - | - | - | 601,963.09 | 67 |
| Article 41(20) | 3,739,500.00 | 1,896 | - | - | 53,342.85 | 1 | - | - | - | - | - | - | 3,792,842.85 | 1,897 |
| Article 41(21) | 1,157,500 | 688 | - | - | - | - | - | - | - | - | - | - | 1,157,500.00 | 688 |
| Article 41(22) | 4,419,000.00 | 2,730 | - | - | - | - | - | - | - | - | - | - | 4,419,000.00 | 2,730 |
| Article 41(23) | 44,500.00 | 20 | - | - | 161,331.14 | 15 | 12,411.60 | 1 | (48,653.00) | 7 | - | - | 169,589.74 | 43 |
| Article 41(24) | (3,911,000) | 981 | - | - | 78,646.76 | 12 | 93,543.56 | 3 | - | - | - | - | (3,738,809.68) | 996 |
| Article 41(25) | (11,958,000) | 3,002 | - | - | 1,033,956.47 | 617 | (9,788) | 1 | - | - | - | - | (10,933,831.53) | 3620 |
| Article 41(26) | (176,500) | 47 | - | - | (4,625.19) | 1 | (35,854.67) | 1 | - | - | - | - | (216,979.86) | 49 |
| Article 41(27) | (21,500) | 19 | - | - | (4,435.28) | 32 | - | - | - | - | - | - | (25,935.28) | 51 |
| Article 41(28) | (17,000) | 10 | - | - | (643,080.71) | 40 | 132,837.45 | 7 | - | - | - | - | (527,243.26) | 57 |
| Article 41(29) | (384,500) | 104 | - | - | 2,431,846.73 | 342 | 65,197.89 | 8 | - | - | - | - | 2,112,544.62 | 454 |
| Article 41(30) | (106,000) | 56 | - | - | (135,259.01) | 22 | 2,293,477.06 | 6 | 1,227,025.00 | 1 | (2,552,000.00) | 2 | 727,243.05 | 87 |
| Article 41(31) | (884,500) | 225 | - | - | 293,049.23 | 70 | 1,009,224.50 | 8 | - | - | - | - | 417,773.73 | 303 |

[ENGLISH ONLY]

| Report | Category A | | Category B | | Category C | | Category D | | Category E | | Category F | | Total | |
|----------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|---|--|
| | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net correction for category (US\$) | Number of claims corrected | Net corrections for categories A, B, C, D, E and F (US\$) | Number of claims corrected in categories A, B, C, D, E and F |
| Article 41(32) | (1,379,000) | 461 | - | - | 39,180.66 | 7 | 25,159.36 | 2 | - | - | - | - | (1,314,659.98) | 470 |
| Article 41(33) | (179,500.00) | 69 | - | - | (72,225.81) | 10 | 10,515.61 | 1 | - | - | - | - | (241,210.20) | 80 |
| Article 41(34) | (8,139,000.00) | 2,706 | - | - | 62,700.69 | 29 | - | - | - | - | - | - | (8,076,299.31) | 2,735 |
| Article 41(35) | (38,098,000.02) | 12,150 | (12,500.00) | 5 | (16,759,465.85) | 10,153 | (29,791.02) | 11 | - | - | - | - | (54,899,756.89) | 22,319 |
| Article 41(36) | (851,500.00) | 363 | - | - | (1,131,236.42) | 387 | (404,799.11) | 18 | - | - | - | - | (2,387,535.53) | 768 |
| Article 41(37) | (13,447,000.00) | 3483 | - | - | (1,406,635.14) | 554 | (60,553.11) | 7 | - | - | - | - | (14,914,188.25) | 4,044 |
| Total | (81,704,500.02) | 52,729 | (85,000.00) | 18 | 69,719,019.77 | 38,599 | (9,615,349.8) | 540 | 1,990,057.63 | 14 | (2,552,000.00) | 2 | (22,077,772.42) | 91,889 |

^a Number of consolidated claim submissions, as conveyed in the panel report.

^b Number of consolidated claim submissions, as conveyed in the panel report.
