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GOVERNING COUNCIL

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

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

<u>Decision No.</u>	<u>Title</u>	<u>Document symbol</u>
7	Criteria for additional categories of claims	S/AC.26/1991/7/Rev.1
8	Determination of ceilings for compensation for mental pain and anguish	S/AC.26/1992/8
9	Propositions and conclusions on compensation for business losses: types of damages and their valuation	S/AC.26/1992/9
10	Provisional rules for claims procedure	S/AC.26/1992/10
13	Further measures to avoid multiple recovery of compensation by claimants	S/AC.26/1992/13
15	Compensation for business losses resulting from Iraq's unlawful invasion and occupation of Kuwait where the trade embargo and related measures were also a cause	S/AC.26/1992/15
16	Awards of interest	S/AC.26/1992/16
46	Decision concerning explanatory statements by claimants in categories "D", "E" and "F"	S/AC.26/Dec.46 (1998)

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

<u>Short name</u>	<u>Title</u>	<u>Document symbol</u>
E2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E2" claims	S/AC.26/1998/7
E2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "E2" claims	S/AC.26/1999/6
E2(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E2" claims	S/AC.26/1999/22
E2(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "E2" claims	S/AC.26/2000/2
E2(6) report	Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims	S/AC.26/2001/01
E2(7) report	Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of "E2" claims	S/AC.26/2001/11
E2(8) report	Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of "E2" claims	S/AC.26/2001/18
E2(9) report	Report and recommendations made by the Panel of Commissioners concerning the ninth instalment of "E2" claims	S/AC.26/2001/27
E3(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims	S/AC.26/1998/13
F1(1.1) report	Report and recommendations made by the Panel of Commissioners concerning part one of the first instalment of claims by Governments and international organizations (category "F" claims)	S/AC.26/1997/6
F1(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "F1" claims	S/AC.26/1998/12
F2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "F2" claims	S/AC.26/1999/23

### Introduction

1. The Governing Council of the United Nations Compensation Commission (the “Commission”), at its thirtieth session in December 1998, appointed the present Panel of Commissioners, composed of Messrs. Bruno Leurent (Chairman), Kaj Hobér and Andrei Khoudorjov (the “Panel” or the “E2A’ Panel”), to review category “E2” claims (the “E2’ claims”).<sup>1</sup> This report contains the Panel’s recommendations to the Governing Council, pursuant to article 38(e) of Governing Council decision 10 (the “Provisional Rules for Claims Procedure” or the “Rules”), concerning the tenth instalment of “E2” claims.<sup>2</sup>
2. This instalment consisted of 210 claims submitted by corporations primarily operating in import-export trade (the “claims”) at the time of Iraq’s invasion and occupation of Kuwait on 2 August 1990. The claims were selected by the secretariat of the Commission (the “secretariat”) from the “E2” claims on the basis of criteria that include (a) the date of filing with the Commission, (b) the claimant’s type of business activity, and (c) the type of loss claimed. Five claims were withdrawn by the claimants after the commencement of the Panel’s review of the claims in this instalment. Further, at the request of the Panel, three claims have been transferred by the Executive Secretary to a different Panel to be considered with related claims, thus leaving 202 claims for the Panel to review. The claims reviewed have been filed by companies from 25 countries, and involve a total claimed amount of 640,225,499 United States dollars (USD).<sup>3</sup> The procedure used by the Panel in processing the claims is described in section I below.
3. The types of claims in this instalment are similar to the claims addressed in the E2(4), E2(6), and E2(8) reports. Most of the claimants in this instalment allege losses in connection with contracts and commercial dealings that were entered into prior to 2 August 1990. The alleged losses include those arising out of the non-payment for goods delivered or services provided to parties in Iraq and Kuwait, goods sold at a loss after the failure of the originally intended delivery to Iraq, Kuwait, Jordan, Saudi Arabia and the United Arab Emirates, goods lost or destroyed in transit to buyers in the Middle East and Europe, and increased costs of operations. In addition, claimants allege that the continued manufacture of goods was interrupted after 2 August 1990, due to Iraq’s invasion and occupation of Kuwait. These claimants typically seek compensation for their actual costs incurred before the contract was interrupted, plus the future profits that they expected to earn on the contract.
4. Claimants also allege that their business operations in the Middle East region sustained losses during the period of Iraq’s invasion and occupation of Kuwait and for some time thereafter. Such losses include loss of profits from a decline in business or interrupted course of dealing, increased costs of operations (including salary and termination payments), evacuation costs, as well as tangible property losses. The various types of losses, as described by the claimants, are set out in greater detail in section III below.
5. This instalment included 50 claims filed by Egyptian entities that allege losses arising from transactions made pursuant to the terms of the “Co-operation Agreement between the Government of the Arab Republic of Egypt and the Government of the Republic of Iraq” (the “Barter Agreement”, “Barter Claims”). The Barter Claims identified in the “E2” claims population were consolidated into this instalment

on the basis that the claims raise similar factual and legal issues. The operation of the Barter Agreement and the factual and legal issues raised in the Barter Claims are discussed in section III below.

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

## I. PROCEDURAL HISTORY

7. Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the significant legal and factual issues raised by the claims in his thirty-fourth report dated 10 January 2001. Pursuant to paragraph 3 of article 16, a number of Governments, including the Government of the Republic of Iraq ("Iraq"), submitted their information and views on the report of the Executive Secretary. These responses were considered by the Panel in the course of its deliberations.
8. The secretariat made a preliminary assessment of the claims in order to determine whether each claim met the formal requirements established by the Governing Council in article 14 of the Rules. As provided by article 15 of the Rules, deficiencies identified were communicated to the claimants in order to give them the opportunity to remedy those deficiencies.
9. Given the large number of claims under review, the volume of supporting documentation submitted with the claims and the complexity of the verification and valuation issues, the Panel requested expert advice pursuant to article 36 of the Rules. This advice was provided by accounting and loss adjusting consultants (the "expert consultants") retained to assist the Panel.
10. A preliminary review of the claims was undertaken by the secretariat and the expert consultants in order to identify any additional information and documentation that might be required to assist the Panel in properly verifying and valuing the claims. Pursuant to article 34 of the Rules, notifications were dispatched to the claimants (the "article 34 notifications"), in which claimants were asked to respond to a series of questions concerning the claims and to provide additional documentation.
11. For the purpose of obtaining additional information necessary to resolve the Barter Claims, a series of questions relating to the Barter Agreement (the "Barter Agreement questions") was sent to the Government of the Arab Republic of Egypt ("Egypt") and Iraq on 9 October 2000. Egypt and Iraq submitted responses to these questions on 24 May and 20 April 2001, respectively. In addition, the Panel sent questions to the Bank of Alexandria and the Arab Foreign Trade Company on 24 July 2001 for the purpose of obtaining more detailed information with respect to the operational history of the Barter Agreement. These entities submitted their responses to these questions on 8 September and 16 September 2001, respectively.
12. In a procedural order dated 6 December 2000, the Panel instructed the secretariat to transmit to Iraq the documents filed by the 50 Egyptian claimants for claims based on contracts with Iraqi parties under the framework of the Barter Agreement in respect of which the Panel considered that Iraq's comments would facilitate its review of the claims. Iraq was invited to submit its comments on such documentation and to respond to questions posed by the Panel by 8 June 2001. Although Iraq's comments and responses were submitted after that date, they were considered by the Panel in the course of its deliberations since such consideration did not delay the Panel's completion of its review and evaluation of the claims within the time period provided for under the Rules.

13. In a second procedural order dated 31 January 2001, the Panel instructed the secretariat to transmit to Iraq the documents filed by 37 claimants for claims based on contracts with Iraqi parties and financed by a letter of credit issued by an Iraqi bank or relating to transactions with an Iraqi party in respect of which the Panel considered that Iraq's comments would facilitate its review of the claims. Iraq was invited to submit its comments on such documentation and to respond to questions posed by the Panel by 1 August 2001. Although Iraq's comments and responses were submitted after that date, they were considered by the Panel in the course of its deliberations since such consideration did not delay the Panel's completion of its review and evaluation of the claims within the time period provided for under the Rules.

14. In a third procedural order dated 31 January 2001, the Panel classified the claims as "unusually large or complex" within the meaning of article 38(d) of the Rules, in view of the large number of claims under review, the variety and complexity of the issues raised, the volume of documentation submitted with the claims and the time afforded to Iraq to provide comments with respect to the claim files transmitted pursuant to the procedural orders referred to in paragraphs 12 and 13 above.

15. In reviewing the claims, the Panel took into consideration information and documents provided by the claimants in response to the article 34 notifications, Iraq's and Egypt's comments and documents filed in response to the Barter Agreement questions, Iraq's comments and documents filed in response to the questions raised in the Panel's procedural orders of 6 December 2000 and 31 January 2001, the Bank of Alexandria's and the Arab Foreign Trade Company's comments and documents filed in response to the Barter Agreement questions of 24 July 1990, and comments by Governments in response to the secretariat's article 16 reports. The Panel also considered claim-specific reports prepared on the basis of the above information by the expert consultants under the Panel's supervision and guidance.

16. The Panel has taken measures to ensure that compensation has not been recommended more than once for the same loss. To that end, the Panel has, among other things, requested the secretariat to ascertain whether other claims have been submitted to the Commission with respect to the same projects, transactions or properties as those forming the subject matter of the claims under review. In keeping with Governing Council decision 13, where a loss has been found to be compensable in this instalment and the same loss has been previously recommended for compensation, such amount has been deducted from any award recommended by the Panel. Where a claim has been found to be compensable in this instalment and another claim with the same loss is pending before a different panel, the relevant information has been provided to the other panel. In certain circumstances, where the Panel considered that a transfer would facilitate a consistent determination, the claim in this instalment has been transferred by the Executive Secretary to the panel before which the related claim is pending.

17. Some claimants sought compensation in respect of losses for which they had received an indemnity from their insurers. Several claimants sought compensation on behalf of other entities that had actually suffered the losses asserted. Unless the claimant has produced a mandate from the insurer or the other entity confirming that the claimant was authorized to seek compensation on its behalf, the amount of any such indemnity has been deducted from any award recommended by the Panel.

## II. LEGAL FRAMEWORK

### A. Applicable law

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

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

19. In Security Council resolution 687 (1991), paragraph 16 provides:

“[The Security Council] [r]eaffirms that Iraq, without prejudice to the debts and obligations of Iraq arising prior to 2 August 1990, which will be addressed through the normal mechanisms, is liable under international law for any direct loss, damage, including environmental damage and the depletion of natural resources, or injury to foreign Governments, nationals and corporations, as a result of Iraq’s unlawful invasion and occupation of Kuwait.”<sup>4</sup>

20. A fundamental jurisdictional requirement under Security Council resolution 687 (1991) with respect to claims before the Commission is that the loss or damage not constitute a debt or obligation of Iraq arising prior to 2 August 1990 (the “arising prior to” clause). The interpretation of this requirement, as it relates to the claims and types of losses in this instalment, is addressed in section III below.

21. Another fundamental requirement set forth in Security Council resolution 687 (1991) for claims to be compensable is that the loss or damage be a direct result of Iraq’s invasion and occupation of Kuwait (the “directness requirement”).

22. Paragraph 21 of Governing Council decision 7 provides the seminal rule on the directness requirement applicable to category “E” claims. It provides, in relevant part, that compensation is available “... with respect to any direct loss, damage, or injury to corporations and other entities as a result of Iraq’s unlawful invasion and occupation of Kuwait”. The directness requirement will be satisfied where any loss is suffered as a result of the following circumstances:

- “(a) Military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991;
- “(b) Departure of persons from or their inability to leave Iraq or Kuwait (or a decision not to return) during that period;
- “(c) Actions by officials, employees or agents of the Government of Iraq or its controlled entities during that period in connection with the invasion or occupation;
- “(d) The breakdown of civil order in Kuwait or Iraq during that period; or

“(e) Hostage-taking or other illegal detention.”

23. Paragraph 21 of Governing Council decision 7 is not exhaustive, however, and leaves open the possibility that there may be causes of “direct loss” other than those enumerated.<sup>5</sup> The application of the directness requirement to the claims in this instalment is addressed in section III below.

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

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

26. Thus, the Panel’s role is limited to determining the extent of Iraq’s liability under Security Council resolution 687 (1991). The Panel does not exist as a forum to adjudicate contractual disputes between a claimant and an Iraqi, Kuwaiti or other contracting party. General principles of contract law that are found in most municipal law systems therefore will be used only as a tool for the purposes of determining the compensability of contract losses.<sup>7</sup>

#### B. General duty to mitigate

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

#### C. Evidentiary requirements

28. The category “E” claim form that was used by claimants for the filing of the claims advised each claimant to submit “a separate statement explaining its claim (‘Statement of Claim’), supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and the amount of the claimed loss”.<sup>8</sup> The claim form also advised each claimant to include the following information in its Statement of Claim: the date, type and basis of the Commission’s jurisdiction for each element of loss; the facts supporting the claim; the legal basis for each element of the claim; and the amount of compensation sought and an explanation as to how this amount was derived.<sup>9</sup>

29. Article 35 of the Rules provides general guidance on the submission of evidence consistent with the instructions contained in the claim form. Paragraph 1 of article 35 states that “[e]ach claimant is responsible for submitting documents and other evidence which demonstrate satisfactorily that a particular claim or group of claims is eligible for compensation pursuant to Security Council resolution 687 (1991)”. Pursuant to paragraph 3 of article 35, corporate claims “must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and amount of the claimed loss”.

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

31. Under article 35(1) of the Rules, it is for the Panel to decide “the admissibility, relevance, materiality and weight of any documents and other evidence submitted”. Pursuant to article 35(3) of the Rules, the Panel’s determination of what constitutes “appropriate evidence sufficient to demonstrate the circumstances and amount” of the loss will depend upon the nature of the loss alleged. A discussion of the specific evidentiary requirements for the types of claims in this instalment is included in the Panel’s review of the claims in section III below.

D. Observations of the Panel regarding the presentation of claims

32. Having reviewed the claims in the present instalment in the light of the procedural and evidentiary standards outlined above, the Panel notes that, although it is for the claimant to provide appropriate evidence sufficient to demonstrate the existence, circumstances and amount of the claimed loss, many claimants have failed, as in prior instalments of similar claims, to discharge this burden. The Panel emphasizes that it is not the duty of the Panel but, rather, that of the claimant to demonstrate that it incurred an actual loss, to substantiate each element of its claim, and to establish a direct causal link between the loss and Iraq’s invasion and occupation of Kuwait.

33. A number of claimants also have failed to submit English translations of documents upon which the claim was based as required by article 14 of the Rules. Although requested by the secretariat to remedy this deficiency, as required by article 15 of the Rules, some claimants failed to do so.

34. The Panel found that several claims, or portions thereof, were defective either in their compliance with the evidentiary requirements, or the translation requirements. In some instances, claimants failed to submit documents other than a claim form and a brief statement of claim. In others, claimants submitted reports prepared in-house or by consultant accountants or loss adjusters, but failed to file the financial

records forming the basis of such reports. In addition, some claimants, although they submitted documentation, failed to organize their submission in a coherent fashion or did not supply explanations sufficient to allow the Panel to link the evidence to the particular elements of damage alleged. Where the lack of supporting evidence or explanation was only partial, the Panel adjusted its recommended award appropriately. Where the lack of supporting evidence or its defective presentation was so extensive as to prevent the Panel from understanding the circumstances or the amount of the losses claimed or from ascertaining whether such losses are compensable, the Panel recommends that no compensation be awarded for the claims, or the relevant portions thereof.

35. Some claimants asserted that they were unable to produce the necessary evidence because of the time that had elapsed since the events in question or because of the loss or destruction of relevant documents in the course of business. The Panel does not accept the passage of time or the destruction of the claimant's records in the course of its business activity as adequate reasons to relieve a claimant from its burden under article 35 of the Rules to produce sufficient evidence to substantiate its claim. It is incumbent upon a claimant to preserve all documents that may be relevant to the determination of a claim that is pending before this Commission. An exception may be made only when a claimant has established that its inability to gather the proof required was a direct result of Iraq's invasion and occupation of Kuwait.

### III. REVIEW OF THE CLAIMS PRESENTED

36. The fact patterns of the majority of claims are similar to those addressed in previous reports of this Panel.<sup>10</sup> The findings in those reports are summarized where relevant to the present claims. It is only when new issues are raised by the claims that the findings of the Panel are more fully explained.

37. For each type of loss in this instalment, the fact patterns of the claims are described briefly under the heading “claims description”, followed by a discussion of the Commission’s relevant jurisprudence under the heading “legal analysis”. Thereafter, the Panel addresses the principal evidentiary requirements that must be met to establish the compensability of the losses in the claims under consideration, as well as the criteria to be used to determine the amount of compensation to be recommended, under the heading “verification and valuation”. The Panel’s recommendations with respect to each claim are set out in annex III.

#### A. Contracts where claimant’s performance was completed

##### 1. Goods delivered or services provided to Iraqi parties

###### (a) Claims description

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

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

40. Two claimants seek compensation for real property that allegedly was forcibly sold as a result of the failure of Iraqi parties to pay for goods delivered or services provided. One claimant obtained a mortgage in respect of property located in Pakistan allegedly to raise money to pay employees for work performed in Iraq between 1988 and July 1990. The claimant alleges that it was unable to meet its ensuing mortgage obligations as a result of the non-payment of amounts due for the services provided by the claimant and the property was consequently subject to a forced sale. The claimant seeks compensation for the value of the mortgaged property. The other claimant alleges that it was unable to make mortgage payments with respect to a building located in the United Kingdom as a result of the non-

payment of amounts due from an Iraqi party, which led to the foreclosure of the mortgage. The claimant seeks compensation for the “further projected value” of the subject property.

Barter Claims

41. In this instalment Egyptian claimants seek compensation for amounts owed for goods delivered to Iraqi parties under the terms of the Barter Agreement between the Governments of Egypt and Iraq. The Barter Agreement was established in 1985 by the two Governments for the purpose of, inter alia, facilitating bilateral trade. The Barter Agreement did not provide for the exchange of goods determined to be of equal value; rather, it identified qualified products and provided a facility to finance the transactions, the terms of which were normally negotiated between the seller and the buyer.

42. For goods shipped by Egyptian sellers, payment under the Barter Agreement was to be made upon the presentation of documents pursuant to letters of credit issued by Rafidain Bank. The Egyptian sellers were to be paid from an account established under the Barter Agreement at the Bank of Alexandria (“Egyptian Barter Account”). The funds available in the Egyptian Barter Account at any given time consisted of the proceeds realized from the sale of Iraqi goods imported into Egypt under the Barter Agreement minus amounts paid on the basis of documents presented by Egyptian sellers. Priority for payment appears to have been determined according to the date of presentation of the documents under the letter of credit.

43. During the years 1987–1990, fewer exports were made from Iraq to Egypt, than from Egypt to Iraq, thereby causing a negative balance in the Egyptian Barter Account from which the Egyptian sellers were to be paid. As a result, amounts for shipments made from November 1988 under the Barter Agreement remained unpaid at the time of Iraq’s invasion and occupation of Kuwait, notwithstanding the Egyptian sellers’ right to payment upon presentation of documents.

44. The claimants seek to recover the original contract price of the goods. One claimant also seeks to recover the loss of revenue in the form of commissions due for the provision of services to the Egyptian sellers in connection with transactions under the Barter Agreement.

(b) Legal analysis

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

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

46. Paragraph 16 of Security Council resolution 687 (1991), excludes from the jurisdiction of the Commission “the debts and obligations of Iraq arising prior to 2 August 1990”. In interpreting the “arising prior to” clause, the “E2” Panel has found that, before the rise of Iraq’s foreign debt in the 1980s, three months was the outer limit of standard payment practice in Iraq.<sup>11</sup> Accordingly, in defining the

Commission's jurisdiction, the "E2" Panel determined that not only was the debt of Iraq that had accumulated during the war between Iran and Iraq excluded from the Commission's jurisdiction, but also subsequent debts resulting from performance rendered by claimants more than three months prior to 2 August 1990, that is, prior to 2 May 1990.<sup>12</sup> This rule applies regardless of whether the contract provides for a deferred payment by the Iraqi purchaser due after 2 August 1990.<sup>13</sup>

47. In the context of claims involving the supply of goods, including those relating to sales under the Barter Agreement, the claimant's performance is defined by shipment of the goods, and a claim for non-payment based on a sales contract with an Iraqi party is within the Commission's jurisdiction if shipment of the goods took place on or after 2 May 1990.<sup>14</sup>

48. With respect to claims involving the provision of services, either alone or in connection with goods supplied, for purposes of the "arising prior to" clause, the claimant's performance is defined by the dates upon which such services were rendered and a claim for non-payment in respect of services provided under a contract with an Iraqi party is within the Commission's jurisdiction if the services were provided on or after 2 May 1990.<sup>15</sup>

49. In certain claims under review, including the Barter Claims, the non-payment allegedly results from the failure of an Iraqi bank to honour a letter of credit that it had issued to finance the purchase of goods. In such circumstances, a claimant may base a claim upon the letter of credit as well as upon the underlying sales contract.<sup>16</sup>

50. Where a claim is based upon a letter of credit, the relevant performance by the claimant for the purposes of determining jurisdiction under the "arising prior to" clause is the date of presentation of the required documents by the claimant to the relevant bank.<sup>17</sup> To ensure that Iraq's old debt has not been masked by unusually long or deferred payment terms, the Panel referred to international banking practice, under which the presentation of documents would normally take place no later than 21 days after shipment of the goods in question.<sup>18</sup> Accordingly, claims based on non-payment of letters of credit are within the Commission's jurisdiction if the documents required under the letter of credit were presented to the bank on or after 2 May 1990, but only if the period between the shipment and the presentation of documents did not exceed 21 days.<sup>19</sup>

51. The Panel also notes that claims have been submitted relating to contracts containing rescheduled or unusually long payment terms. The rescheduling of contract debts and the unusually long contractual payment terms that Iraq obtained during the 1980s mask the true age of a debt. Therefore, for the purposes of the "arising prior to" clause, debts and obligations subject to such rescheduling or long payment terms form part of Iraq's old debt and, accordingly, have been excluded from the jurisdiction of the Commission.<sup>20</sup>

(ii) Application of the directness requirement

52. For a claim within the Commission's jurisdiction to be compensable, the loss in question must be a direct result of Iraq's invasion and occupation of Kuwait. With respect to the factual circumstances relating to the causes of the losses alleged, the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations by Iraq and the Allied Coalition Forces and the ensuing breakdown of civil order in Iraq, directly caused the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods delivered or services provided before the invasion within the meaning of paragraph 21 of Governing Council decision 7.<sup>21</sup>

53. As described at paragraph 24 above, losses due to the trade embargo are not compensable except where Iraq's invasion and occupation of Kuwait constituted a direct cause of the non-payment that is separate and distinct from the trade embargo.

54. With respect to the claims involving non-payment of amounts that fell due after the liberation of Kuwait, the economic consequences of the military operations and the resulting damage to Iraq's infrastructure, as well as the ensuing breakdown of civil order in Iraq, did not necessarily end immediately after the cessation of hostilities on 2 March 1991.<sup>22</sup> Accordingly, with reference to the claims under review, the non-payment of debts by Iraqi parties between 2 March 1991 and 2 August 1991 may be compensable, as such non-payment may still constitute a direct consequence of Iraq's invasion and occupation of Kuwait. The non-payment of contractual obligations by Iraqi parties that became due after 2 August 1991, however, can no longer be deemed to be directly caused by Iraq's invasion and occupation of Kuwait.<sup>23</sup> In determining when payment from Iraqi parties was due, the Panel looks to the underlying agreement between the parties. On this basis, the Panel finds that payments owed by Iraqi parties for transactions made under the Barter Agreement were due upon presentation of documents, as per the terms of the Barter Agreement.

55. With regard to compensation sought in respect of costs incurred on loans taken out to finance the production or sale of goods, claims based on such costs are not compensable absent a specific showing that such losses would reasonably have been expected to occur as a result of the non-payment for the goods.<sup>24</sup> The Panel finds that, with respect to the claims under review, such losses arose from the impact of the non-payment upon the conduct of the claimant's business or its dealings with third parties and as such are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.<sup>25</sup> The same finding applies to the claims before the Panel for losses arising from the inability to meet the costs of mortgages on property.

(c) Verification and valuation

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

57. The nature of proof required to establish that such a claim is not excluded from the Commission's jurisdiction under the "arising prior to" clause varies depending upon whether the claim is considered on the basis of a sales contract or on the basis of a letter of credit.
58. In the case of a contract for the sale of goods, satisfactory proof of the claimant's performance for purposes of determining the Commission's jurisdiction includes documentation that proves shipment and the date thereof, such as a bill of lading, air waybill or truck consignment note. In the case of a service contract, proof of performance includes documentation that establishes that the services were provided and the date thereof, such as hand-over certificates, completion certificates, cost sheets, project cost records, payroll records and invoices.
59. With respect to the Commission's jurisdiction over a claim based on a letter of credit, proof of performance includes evidence of the date of shipment and of timely presentation of the documents required under the letter of credit to the relevant bank, such as correspondence demonstrating timely presentation of the documents.<sup>26</sup>
60. Once it has been established that a claim is within the jurisdiction of the Commission, the essential facts that must be proven to establish the compensability of a claim for goods shipped or services provided to Iraqi parties are as outlined below.
61. The existence of a contractual relationship, including the payment terms, the price of the goods or services, and the due date for payment must be proven. Where performance consisted of the delivery of goods, the claimant is required to submit proof of shipment, such as a bill of lading or an air waybill, or other reliable contemporaneous documents. These other documents could include an acknowledgement of receipt of the goods by the buyer or evidence of partial payment for the goods by the buyer. Where performance consisted of the provision of services, the claimant is required to submit invoices, time sheets, payment certificates or such other documents that evidence completion of the work.
62. In the claims under review, claimants that have merely provided an invoice for the goods themselves or for the transportation of the goods to the buyer that does not refer either to the air waybill, bill of lading, or to the date of shipment, or claimants that provide only hand-written notes referencing bill of lading numbers and payment dates, do not satisfy the evidentiary requirements.
63. Where a claim based upon the failure of an Iraqi bank to honour a letter of credit is found to be within the Commission's jurisdiction, the claimant is required to produce, in addition to the letter of credit, proof that all documents stipulated by the letter of credit were duly presented to the relevant bank and that it otherwise complied with the terms and conditions of the letter of credit.
64. Where a claimant has satisfied the evidentiary criteria outlined above, the normal measure of compensation is the contract price for which payment is outstanding plus any reasonable incidental costs directly resulting from the non-payment. Where Iraq's invasion and occupation of Kuwait has prevented

completion of certain contractual obligations of the claimant, such as the installation of goods already shipped, the avoided costs are deducted from any recommended compensation.

2. Goods delivered or services provided to Kuwaiti parties

(a) Claims description

65. The present instalment includes claims based upon the alleged non-payment for goods or services supplied to Kuwaiti purchasers. Most of the claims relate to the delivery of goods or the provision of services to a Kuwaiti party. One claimant seeks compensation for the non-payment for goods shipped to Iraq on behalf of a Kuwaiti buyer. Two claimants seek compensation for losses arising from delayed payment, allegedly caused by Iraq's invasion and occupation of Kuwait. The claimants delivered goods to a Kuwaiti party prior to 2 August 1990 and, although payment was due shortly thereafter, the claimants did not receive payment until after 2 March 1991. The claimants seek compensation for the delayed payments.

(b) Legal analysis

66. With respect to the application of the directness requirement to claims involving non-payment for goods delivered or services provided to Kuwaiti parties, a claimant must provide specific proof of the direct link between Iraq's invasion and occupation of Kuwait and the Kuwaiti buyer's non-payment for goods delivered or services provided.<sup>27</sup> Adequate proof that a Kuwaiti party's inability to perform its contractual obligations resulted directly from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example, because in the case of a business, it was rendered bankrupt, insolvent, or otherwise ceased to exist as a direct result of Iraq's invasion and occupation of Kuwait; or, in the case of an individual, he or she was killed or was physically impaired as a direct result of Iraq's invasion and occupation of Kuwait.<sup>28</sup> With respect to the claims for goods shipped to Iraq on behalf of a Kuwaiti buyer, the same rules apply, on the basis that it is not the destination of the goods but the location of the debtor that determines the appropriate legal test.

67. The claims relating to delayed payments apparently arise from the impact of the delayed payment on the claimant's business or its dealings with third parties. It follows from the directness requirement that the claimant must establish a direct link between a loss and Iraq's invasion and occupation of Kuwait. Absent a specific showing that a loss arose which reasonably would have been expected to occur as a result of the delayed payment in question, the Panel finds that, under the circumstances in the claims under review, the claimants have failed to establish a direct loss resulting from Iraq's invasion and occupation of Kuwait.<sup>29</sup>

(c) Verification and valuation

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

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

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

71. Where a claimant seeking compensation for the non-payment for goods or services has satisfied the evidentiary criteria outlined above, the normal measure of compensation is as described in paragraph 64 above. With respect to the claims under review relating to delayed payment, the claimants have failed to demonstrate that they actually suffered a loss in the amount asserted and that such loss was a direct result of Iraq's invasion and occupation of Kuwait.

B. Contracts where claimant's performance was interrupted

1. Goods diverted en route to buyer

(a) Claims description

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

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

(b) Legal analysis

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

75. With respect to claims for losses resulting from the diversion on or after 2 August 1990 of goods destined for Iraq, the losses directly resulted from the factual circumstances described in paragraph 52 above. Accordingly, such losses are the direct result of Iraq's invasion and occupation of Kuwait.<sup>30</sup>

76. With respect to claims for losses arising from the diversion on or after 2 August 1990 of goods destined for Kuwait, the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations and the ensuing breakdown of civil order in Kuwait directly resulted in the diversion by sellers or shippers of goods originally destined for Kuwait to other locations.<sup>31</sup> Consequently, losses resulting from such diversions are the direct result of Iraq's invasion and occupation of Kuwait.<sup>32</sup>

77. One claim is submitted in respect of a contract concluded between entities located outside Iraq for the provision of goods to an Iraqi end-user, with one party acting as a purchasing agent for the Iraqi end-user. The claimant-seller seeks compensation for the contract price of the goods that could not be delivered as a result of Iraq's invasion and occupation of Kuwait and were returned to its factory. In such cases, it is incumbent upon the claimant-seller to demonstrate that the entity with whom it contracted was acting on behalf of an Iraqi end-user and that the loss resulting from the interruption of the contract was itself the direct result of Iraq's invasion and occupation of Kuwait.<sup>33</sup>

78. As noted at paragraph 27 above, the claimant is under an obligation to take reasonable steps to mitigate its losses. In the context of losses arising from diverted shipments, the claimant's duty to mitigate its losses includes the requirement that the claimant sell the undelivered goods to a third party within a reasonable time and in a reasonable manner. In addition, in discharging its duty to mitigate, the claimant must take reasonable steps to preserve the goods in conditions appropriate to their nature pending resale to a third party or resumption of performance of the original sales contract.<sup>34</sup>

(c) Verification and valuation

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

80. A claim involving diverted goods must be substantiated by evidence that the shipment was diverted from its original destination as a direct result of Iraq's invasion and occupation of Kuwait. Such evidence would normally include bills of lading, truck consignment notes, air waybills or an invoice from the shipping company relating to diversion of the shipment, showing the date of shipment and the intended destination.

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

82. Where the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute transaction, plus reasonable incidental costs, such as expenses incurred in preserving the goods, returning the goods, stopping delivery or reselling the goods. Any expenses avoided as a result of the interruption of the original contract, such as unincurred freight costs, and any proceeds from the resale transaction are offset against the losses incurred.<sup>35</sup>

83. Where the claimant has not taken reasonable steps to dispose of the goods, or where the resale price obtained was less than that which could reasonably have been obtained for the goods in question, the measure of compensation is the difference between the original contract price and the price at which the goods reasonably could have been resold.<sup>36</sup> Where the claimant has established that the goods could not be resold, the measure of compensation is the initial contract price of the goods, less their salvage value and expenses avoided, plus reasonable incidental costs.

## 2. Goods lost or destroyed in transit

### (a) Claims description

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

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

### (b) Legal analysis

86. Recognizing that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation of Kuwait, paragraph 21 of Governing Council decision 7 provides the basis for a finding of direct loss in respect of claims for goods lost in transit in Kuwait.<sup>37</sup>

87. Due to the breakdown of civil order and the widespread destruction of property at Kuwaiti airports and seaports, claimants faced practical difficulties in obtaining specific proof of the circumstances in which the goods were lost. Given this fact, where non-perishable goods arrived at a Kuwaiti seaport on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not

thereafter be located by the claimant, an inference can be made, in the absence of evidence to the contrary, that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait including the ensuing breakdown of civil order.<sup>38</sup> Where, on the other hand, the goods arrived in Kuwait prior to the above stated dates, specific evidence is required to show that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait.

88. In certain claims, at the time the goods were lost, the title to the goods or the risk of loss may have already passed to the other party under the terms of the contract.<sup>39</sup> Irrespective of whether the risk of loss or title to the goods had passed to the buyer under the contract, provided that multiple recovery for the same loss is avoided, a claim for compensation may be maintained by a seller who has not been paid for the goods, since delivery of the goods to the buyer was prevented due to Iraq's invasion and occupation of Kuwait.<sup>40</sup> This rule applies regardless of which party bore the risk of loss under the contract.<sup>41</sup>

(c) Valuation and verification

89. A claim for goods lost in transit in Kuwait must be substantiated by evidence of the arrival of the goods, or of shipment to Kuwait from which an arrival date may be estimated, for example, a bill of lading, an air waybill or a truck consignment note. The claimant must also produce evidence of the value of the goods, such as an invoice, a contract or a purchase order.<sup>42</sup>

90. Where a claimant has satisfied the evidentiary criteria described above, compensation is based on an assessed value of the lost goods, plus any reasonable costs directly resulting from the loss such as costs involved in trying to locate the goods. However, as concluded in paragraph 55 above, the claims under review for costs collateral to the contract, such as interest payments on loans or other finance costs for the production of goods or for the claimant's commercial operations in general, have not been included in the recommended compensation.

3. Contracts interrupted before completion of shipment or installation

(a) Claims description

91. Several claimants in this instalment seek compensation for losses related to contracts for the manufacture of goods, delivery and, in some cases, the provision of related services such as installation, technical assistance or training, that allegedly were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The contracts were either for the supply of generic goods or for the manufacture of goods to the buyer's particular specifications.

92. Most of the contracts under review were concluded with Kuwaiti and Iraqi buyers, the claimant-sellers being based in Egypt, Asia, Europe and North America. One claimant had an agreement with a purchasing agent based outside the Middle East who was acting on behalf of an Iraqi entity.

93. Some claimants state that work had not yet begun under the contracts as of 2 August 1990, or that the necessary materials for manufacture were still being assembled and the goods were only partially

manufactured at the time of Iraq's invasion and occupation of Kuwait. Others state that manufacture was complete by 2 August 1990 and that shipment or installation of the equipment represented the only remaining performance. Although some of these claimants were successful in reselling manufactured goods to other customers, others allege that the unique nature of the goods made it impossible to find other buyers.

94. Claimants normally seek compensation for one or more of the following items: the profits they expected to earn under the contract; the contract price; the difference between the contract price and any income generated from resale of the goods; or the difference between the contract price and any salvage value of the goods in question.

95. Several claimants seek compensation for the costs incurred in performing the contracts prior to interruption, or additional costs allegedly incurred as a result of the interruption. Additional costs claimed include freight, storage charges and financing charges. Further, several claimants seek compensation for general administrative expenses and costs incurred in promoting the claimant's business. Other losses claimed include costs incurred in locating goods originally shipped to Iraq and Kuwait and costs incurred in re-establishing contracts interrupted as a result of Iraq's invasion and occupation of Kuwait. One claimant seeks compensation in respect of fees paid to participate in a programme to guarantee payment with respect to its contract with an Iraqi buyer. The claimant alleges that it was only able to deliver a portion of the goods that had been contracted for sale as a result of Iraq's invasion and occupation of Kuwait. The claimant unsuccessfully attempted to obtain a refund of the fees relating to the unused portion of the financing plan, and now seeks compensation therefor.

96. Two claimants seek compensation for the loss of governmental export incentives that were allegedly reduced or not received because the sales in question were delayed or not completed.

(b) Legal analysis

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

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

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

99. As described at paragraph 51 above, the rescheduling of debts and obligations or the conclusion of unusually long payment terms should not serve to mask Iraq's old debt, and claims where such arrangements exist are excluded from the jurisdiction of the Commission under the "arising prior to" clause.<sup>45</sup>

100. Where the contract provided that approval or certification by the owner was a condition precedent to payment, the "arising prior to" rule is applied in the following manner: (1) if the approval occurred or should have occurred prior to 2 May 1990, claims for such payments are outside the jurisdiction of the Commission; and (2) if approval occurred or should have occurred on or after 2 May 1990, claims for such payments are within the jurisdiction of the Commission.<sup>46</sup>

(ii) Application of the directness requirement

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

102. Concerning claims based on contracts with Iraqi parties, the performance of contracts for the manufacture and supply of goods to Iraq between 2 August 1990 and 2 August 1991 is deemed to have been rendered impossible as a direct result of Iraq's invasion and occupation of Kuwait, given the factual circumstances described in paragraph 52 above.<sup>47</sup>

103. As regards claims based on contracts with Kuwaiti parties, the interruption of such contracts was caused by military operations and the breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation from 2 August 1990 until 2 March 1991 as described in paragraph 76 above and, therefore, is deemed to have been a direct result of Iraq's invasion and occupation of Kuwait. Where production was suspended or goods were undelivered and not sold to a third party, a relevant consideration under Governing Council decision 9 is whether the parties could have resumed the transaction after the cessation of hostilities and whether they have in fact resumed the transaction.<sup>48</sup>

104. With respect to claims based on contracts with parties outside Iraq or Kuwait, and where there is no Iraqi or Kuwaiti end-user, the claimant must establish that its inability to perform the contract or the buyer's cancellation of the contract was directly caused by Iraq's invasion and occupation of Kuwait.<sup>49</sup> Such specific showing would include, for example, the inability to deliver the goods to their intended destination because of the mines laid by Iraq in the northern area of the Persian Gulf.<sup>50</sup> The cancellation of an order by a buyer in a location that was not subject to military operations or the threat of military action, due, for example, to general instability in the region, does not constitute such a showing.

105. With respect to claims based upon the interruption of contracts, direct losses may include the costs incurred by the claimant in performing the contract prior to its interruption, additional costs incurred as a result of the interruption, as well as some portion of the profits that the claimant would have earned under the contract, as described in further detail at paragraph 114 below. In many of the contracts where

performance was interrupted between 2 August 1990 and 2 March 1991, payment by the Iraqi party was not due until after 2 August 1991. For such contracts Iraq's liability extends to the costs reasonably incurred prior to the interruption of performance of the contract and, where appropriate, subject to the duty of mitigation, the expected profits under the contract apportioned over the period during which they would have been earned. Only amounts accrued within the compensable period may be awarded.<sup>51</sup>

106. With regard to the administrative and additional costs described in paragraph 95 above that relate to the interruption of a specific contract, such costs may be compensable where a claimant has demonstrated that the contract was interrupted as a direct result of Iraq's invasion and occupation of Kuwait and that the costs reasonably would have been expected to occur as a result of this interruption given the nature of the particular transaction or the claimant's business, and that the costs are reasonable in nature, duration and amount.<sup>52</sup> With respect to the additional costs related to loans allegedly taken out to finance the production of goods in the claims under review, the Panel finds that the claimants have failed to demonstrate either that they actually incurred such costs or that these costs reasonably would have been expected as a direct result of Iraq's invasion and occupation of Kuwait, given the size and nature of the contracts in question.<sup>53</sup> With respect to the administrative costs under review, the Panel finds that they are not compensable as they would have been incurred in the course of the claimant's normal business practice and were not tied to a specific contract that was interrupted as a direct result of Iraq's invasion and occupation of Kuwait.<sup>54</sup>

107. Where the costs of maintaining performance bonds (guarantees) are claimed, such costs are compensable in principle if the performance bond was required under the contract that was interrupted as a direct result of Iraq's invasion and occupation of Kuwait. In addition, the Panel finds that the claim for fees paid to guarantee payment in connection with the unperformed portion of a contract with an Iraqi party is compensable in principle, as these costs were incurred to perform the interrupted contract and the interruption of the contract and the claimant's consequential inability to receive the benefit of the guarantee programme was a direct result of Iraq's invasion and occupation of Kuwait.

108. With respect to the claims related to the loss of governmental export incentives described in paragraph 96 above, absent a specific showing that they would reasonably have been expected to occur as a result of the contract interruption in question, such losses are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.<sup>55</sup> The Panel determines that, under the circumstances present in the claims under review, the claimants have failed to make the required showing.

(c) Verification and valuation

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

110. The existence of a contract must first be established, as well as the contract price, and the originally scheduled delivery or installation dates. The claimant must produce sufficient evidence that the contract was in effect as of 2 August 1990 and that its interruption was a direct result of Iraq's invasion

and occupation of Kuwait. Proof is also required of the costs incurred at the time of the interruption of the contract, as well as of the profit that reasonably could have been expected from the contract. In addition, where the claim relates to goods that could not be delivered, evidence regarding the status of the goods after the interruption is required (e.g. whether the goods were resold or scrapped).

111. Depending on the facts of the claim in question, the relevant documents will include contracts, purchase orders, progress reports, production records, delivery records, financial records or other contemporaneous business records.

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

113. It is incumbent upon the claimant to demonstrate the steps taken to avoid or reduce its loss. If the claimant has failed to take reasonable steps to mitigate its loss, the amount of any recommended compensation will reflect such failure, as described in the following paragraph.<sup>56</sup>

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

(a) Where the manufacture of the goods was completed, compensation is recommended for the contract price less any costs avoided by not having to complete the original contract.<sup>57</sup>

(b) Where manufacture of the goods was partially completed, compensation is recommended for all costs actually incurred, which may include "variable costs" plus reasonable overhead costs.<sup>58</sup> Lost profits may be awarded based upon the degree of fulfilment of the contract and until the time when the claimant could reasonably have found a substitute for the original contract.

(c) In all cases, any proceeds from resale of the goods or their component parts, and any costs avoided as a result of not having to complete performance of the original contract are deducted.<sup>59</sup> Where the claimant resold the goods or the component parts, the Panel has verified that the resale price appears reasonable, given the nature of the goods in question.

(d) Where the claimant has failed to take reasonable steps to mitigate its losses, compensation is recommended only in an amount equal to the difference between the original contract price and the fair market price of the goods at the time when mitigation should have taken place. Where the claimant has established that, despite reasonable efforts, the goods could not be resold to an alternative buyer, compensation is recommended in an amount equal to the contract price less the salvage value and any costs avoided.<sup>60</sup> The Panel has applied the specific rules applicable to contracts for the sale of goods, set forth in annex I below, in making its recommendations.

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

C. Non-contractual business losses

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

(a) Claims description

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

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

(b) Legal analysis

117. With respect to the directness requirement for decline in business or course of dealing losses, it often will suffice for claimants to show that the loss resulted from one of the five circumstances listed in paragraph 21 of Governing Council decision 7.<sup>62</sup> In the case of losses suffered outside Iraq or Kuwait, however, the only predicate for a finding of directness relevant to the present claims is paragraph 21(a) of Governing Council decision 7. This section provides that any loss or damage resulting from "military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991" is a direct loss resulting from Iraq's invasion and occupation of Kuwait.

118. In its second report, the "E2" Panel concluded that "military operations" included both "actual and specific military activities by Iraq in its invasion and occupation of Kuwait, or [military activities] by the Allied Coalition in its efforts to remove Iraq's presence from Kuwait".<sup>63</sup> With respect to "threat of military action", the "E2" Panel earlier determined, in its first report, that a "threat" of military action in a location outside Iraq or Kuwait must be a "credible and serious threat that was intimately connected to Iraq's invasion and occupation" and within the actual military capability of the entity issuing the threat, as judged in the light of the "actual theatre of military operations" during the period involved.<sup>64</sup> The "E2" Panel defined the scope of military operations and the threat of military action in relation to various locations and time periods in the claims before it so as to delineate the limits of the compensable area and the compensable period (collectively "the compensable area").<sup>65</sup>

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

Table 3. Compensable area

<u>Location</u>	<u>Date</u>
Iraq	2 August 1990 - 2 March 1991
Kuwait	2 August 1990 - 2 March 1991
Saudi Arabia (within the range of Iraq’s scud missiles) <sup>a</sup>	2 August 1990 - 2 March 1991
Persian Gulf north of the 27th parallel <sup>b</sup>	2 August 1990 - 2 March 1991
Israel	15 January - 2 March 1991
Jordanian airspace	15 January - 2 March 1991
Bahrain	22 February - 2 March 1991
Qatar	25 February - 2 March 1991

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

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

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

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

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

121. As the full resumption of business activities would not necessarily have taken place immediately upon cessation of military operations, there may have been a period of time during which those events would have had a continuing effect on the business of the claimant. Certain losses may be compensable for a period extending beyond 2 March 1991 until such point when the effects of Iraq's invasion and occupation of Kuwait ceased to exist, such that the claimant's business could reasonably have been expected to return to normal levels (a "secondary compensation period" or "recovery period").<sup>66</sup>

122. If a claimant establishes that it was based in a compensable area, a direct causal link is deemed to exist between the alleged decline in business and Iraq's invasion and occupation of Kuwait. Under such circumstances, the claimant is entitled to compensation "for the profits which, in the ordinary course of events, [the claimant] would have been expected to earn and which were lost as a result of a decline in business directly caused by Iraq's invasion and occupation of Kuwait".<sup>67</sup>

123. Where a claimant was not based within the compensable area but maintained a presence within that area by way of a branch or other establishment, losses from a decline in business related to that presence are compensable under the same criteria as those suffered by claimants based within the compensable area. Any such losses are deemed to have resulted directly from Iraq's invasion and occupation of Kuwait.<sup>68</sup>

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

125. Paragraph 11 of Governing Council decision 9 governs the compensability of claims for losses relating to transactions that have been part of a previous business practice or course of dealing.<sup>69</sup> It provides that Iraq may be liable "where a loss has been suffered relating to a transaction that has been part of a business practice or course of dealing" under the same principles that apply to contract losses. However, under this provision, "[n]o liability exists for losses related to transactions that were only expected to take place based on a previous course of dealing".<sup>70</sup>

126. A claim filed by a claimant located outside the compensable area and without a presence in the compensable area for lost profits based on transactions which had been a part of an established business practice or course of dealing is compensable only under certain conditions. First, the claimant must show that there was a regular course of dealing in the past. Second, the claimant must demonstrate that "a consistent level of income and profitability had been realized from such dealings". Third, the claimant must demonstrate that that course of dealing evinces "a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms".<sup>71</sup>

(c) Verification and valuation

127. With respect to decline in business claims, the claimant must demonstrate that it was based in or maintained a presence in a compensable location. Such proof may include registration certificates, business licences or lease agreements. The amount of compensation is calculated by projecting lost revenue of the operations in question from monthly historical data or, where such data is not available, from annual data. Lost revenues are reduced by variable costs and wage costs which were not incurred as a result of the decline in business, to arrive at the amount of lost profits for the pertinent period. Relevant documents include financial statements and management accounts.<sup>72</sup> The amount of compensation is reduced if the claimant has not taken reasonable steps to mitigate its losses.

128. Where the claimant was not located in the compensable area and did not maintain a presence there, the claimant must produce sufficient evidence to demonstrate a previous course of dealing with parties located within the compensable area as defined in paragraph 118 above that was interrupted by Iraq's invasion and occupation of Kuwait. Relevant evidence includes contracts, purchase orders, delivery records, or distributorship agreements. The amount of compensation is calculated in a manner similar to a decline in business claim, as discussed in paragraph 127 above.

129. The appropriate secondary compensation period, if any, is assessed on the basis of the circumstances applicable to each claim. In each case, extraordinary profits realized after the cessation of hostilities that were directly attributable to Iraq's invasion and occupation of Kuwait are normally set off against any loss suffered.<sup>73</sup>

2. Increased costs

(a) Claims description

130. Various claimants seek compensation for increased costs incurred in the conduct of their business operations that are alleged to have resulted from Iraq's invasion and occupation of Kuwait, such as freight charges, storage charges, and war risk insurance premiums paid in respect of goods shipped to and from locations in the Middle East.

(b) Legal analysis

131. With respect to the directness requirement for claims involving increased costs relating to the freight charges, storage charges and war risk insurance premiums, only those increased costs incurred as a direct result of Iraq's invasion and occupation of Kuwait, for example, with respect to operations in locations that were the subject of military operations or threat of military action, are compensable. Moreover, these costs are compensable only to the extent that they were incremental and would not have been incurred in the course of the claimant's normal business practice, or were not passed on to customers or recovered from other sources.<sup>74</sup>

(c) Verification and valuation

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

133. For those increased costs found to be compensable, the measure of compensation is the ascertainable cost incurred less an appropriate allowance to reflect expenses that would have been incurred in the course of the claimant's normal business practice, or were passed on to customers or recovered from other sources.

D. Payment or relief to others

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

(a) Claims description

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

135. Some claimants also seek compensation for detention benefits and support payments that were paid to staff located in the compensable area during Iraq's invasion and occupation of Kuwait. These payments are alleged to have been made in response to conditions encountered by the claimant's staff as a direct result of Iraq's invasion and occupation of Kuwait.

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

(b) Legal analysis

137. Salary payments to non-productive employees located in Iraq and Kuwait during the period of Iraq's invasion and occupation of Kuwait are compensable in principle, on the basis that staff could not reasonably be expected to perform productive tasks in those locations during that period.<sup>75</sup> Claims with respect to salary payments to employees in other areas that were the subject of military operations or threat of military action, as described in paragraph 118 above, are compensable to the extent that the lack of productivity was the direct result of Iraq's invasion and occupation of Kuwait.<sup>76</sup>

138. With regard to costs incurred by the claimant in providing accommodation, food and bonus payments to detained staff, pursuant to Governing Council decision 7, such costs incurred are compensable in principle to the extent that they were reasonable in the circumstances.<sup>77</sup> With respect to claims for compensation paid by claimants to employees for mental pain and anguish resulting from detention in Iraq or Kuwait lasting more than 3 days, the Panel has applied the ceiling established in Governing Council decision 8 which limits the compensation to be awarded in respect of such payments to USD 10,000 per person.<sup>78</sup>

139. Claims for payments made to staff for personal property lost in Iraq or Kuwait are compensable in principle, where such payments were made pursuant to legal obligations or are otherwise justified under the circumstances and the amounts paid are reasonable.<sup>79</sup>

(c) Verification and valuation

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

141. For all payments to staff, the claimant must establish that the persons to whom the payments were made were its employees at the relevant time and were in the compensable area. The claimant must then demonstrate that the cost was in excess of the claimant's usual expenditure in relation to those employees or was a cost related to non-productive employees whose lack of productivity was a direct result of Iraq's invasion and occupation of Kuwait. The claimant must also provide evidence of actual payment of the alleged sums. Relevant documents in this regard include contracts of employment, payroll records and other contemporaneous internal documents of the claimant.

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

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

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

2. Evacuation costs

(a) Claims description

145. Several claimants seek compensation for the cost of evacuating staff and their families from Iraq and Kuwait during the period of Iraq's invasion and occupation of Kuwait. The expenses for which claimants seek compensation include cost of travel, temporary accommodation in safe locations pending

onward journey to the evacuees' home countries, and associated expenditure for food and other living expenses in safe locations.

(b) Legal analysis

146. Paragraph 21 of Governing Council decision 7 provides that losses suffered as a result of the "departure of persons from or their inability to leave Iraq or Kuwait" are to be considered the direct result of Iraq's invasion and occupation of Kuwait. Further, paragraph 22 of decision 7 provides that compensation is "available to reimburse payments made or relief provided by corporations or other entities to others – for example, to employees ... for losses covered by any of the criteria adopted by the Council". Consequently, costs incurred in connection with evacuation from areas that were the subject of military operations or a threat of military action by either side are compensable in principle.<sup>80</sup> However, only extraordinary or incremental and temporary expenses are compensable.<sup>81</sup>

147. In the circumstances of the claims under review, costs incurred for transportation from Iraq and Kuwait and accommodation and food associated with the evacuation, are compensable, provided they would not have been incurred by the claimant in any event, such as at the end of the employee's contract.<sup>82</sup>

(c) Verification and valuation

148. Sufficient evidence, such as airline or other carrier ticket stubs and invoices from travel agents, is required to demonstrate that the evacuation was conducted as alleged by the claimant and that the claimant incurred the amount of the expense alleged. The claimant must demonstrate that the costs were incremental and would not have been incurred by the claimant in the course of its normal business operations, as part of a contractual duty or other obligation.

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

E. Tangible property losses

1. Claims description

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

2. Legal analysis

151. Claims for damaged or lost tangible assets are compensable in principle provided that the claimant can establish ownership of the assets, that the assets were in Iraq or Kuwait as of 2 August 1990, and that the assets were lost or destroyed during Iraq's invasion and occupation of Kuwait.<sup>83</sup> With respect to

claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims.<sup>84</sup>

### 3. Verification and valuation

152. To establish a compensable tangible property loss, a claimant must submit evidence of ownership and existence of the assets in Iraq or Kuwait as of 2 August 1990. Relevant documents include asset registers, inventory lists, import certificates and witness statements.<sup>85</sup>

153. For claims based on replacement costs, such costs are determined and an assessment is made as to whether the claimant's calculation of the loss reflects appropriate depreciation, normal maintenance or betterment.<sup>86</sup> Adjustments are made, as necessary. For claims based on net book value, the claimant must establish the cost and date of acquisition of the asset from the documents provided. The depreciation applied by the claimant is reviewed for reasonableness and appropriate adjustments made.<sup>87</sup>

#### F. Advance rental payments

##### 1. Claims description

154. One claimant seeks compensation for advance rental payments made in respect of premises in Kuwait and Iraq that could not be occupied because of Iraq's invasion and occupation of Kuwait.

##### 2. Legal analysis

155. Advance rental payments for premises in Iraq and Kuwait are compensable if the claimant's "inability to receive the benefit of the amounts paid in rent during the relevant period was the direct result of Iraq's invasion and occupation of Kuwait".<sup>88</sup> However, where such a claim is submitted together with a separate claim for loss of profits, rental payments will not be compensated as a separate loss, but will be assessed as part of the claim for lost profits.<sup>89</sup> The Panel notes that the present claimant does not submit a claim for lost profits.

##### 3. Verification and valuation

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

157. The normal measure of compensation will be the rent paid for the period during which the inability to use the premises was the direct result of the invasion and occupation of Kuwait. For these purposes, the compensable periods set forth in paragraph 119 above apply. As in some instances a claimant could not reasonably be expected to resume operations immediately after the cessation of military operations, the Panel may also award compensation for a short period thereafter if this is appropriate in the context of the claim under review.

G. Loss of funds in bank accounts

1. Claims description

158. Several claimants seek compensation for funds held in bank accounts in Iraq. In these cases, the funds were to be applied to meet the claimants' business expenses in Iraq.

2. Legal analysis

159. Claims for funds held in Iraqi bank accounts are compensable if the claimant had a reasonable expectation that it could transfer the funds outside Iraq, but such claims are not compensable if the funds were not exchangeable for foreign currency. As the claims under review are stated by the claimants to relate to funds that were to meet local expenses, the Panel determines that the claims are not compensable since there was no reasonable expectation that they could be transferred outside Iraq.<sup>90</sup>

3. Verification and valuation

160. For the reason stated in paragraph 159 above, all the claims for funds in Iraqi bank accounts presently under review are not compensable. Accordingly, the Panel does not set forth the type of documentation and other evidence that should normally be submitted in support of such claims.

H. Currency fluctuation losses

1. Claim description

161. One claimant seeks compensation for losses allegedly suffered due to the devaluation of its domestic currency following Iraq's invasion and occupation of Kuwait. The claimant alleges that Iraq's invasion and occupation of Kuwait led to economic instability in the Middle East resulting in the decline in value of its domestic currency. The claimant seeks compensation for the consequent decline in value of 12 letters of credit opened to finance the importation of goods from Europe.

2. Legal analysis

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

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

163. The Panel notes that many factors may have affected the value of the claimant's domestic currency.<sup>91</sup> With respect to the claim under review, the Panel finds that the claimant has failed to prove

that the devaluation of the currency was the direct result of Iraq's invasion and occupation of Kuwait, rather than other market factors. Accordingly, the claim is not compensable.

#### IV. INCIDENTAL ISSUES

##### A. Date of loss

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

165. With respect to claims based on contract losses, the Panel notes that the date of loss for each contract would normally depend on the facts and circumstances surrounding the non-performance of the contract.<sup>92</sup> However, given the large number of contracts before the Commission and the significance of one event (i.e. Iraq’s invasion of Kuwait) on contractual relations, the Panel finds that 2 August 1990 represents an administrable and appropriate date of loss for the contract claims now under consideration.

166. With respect to claims for decline in business or interrupted course of dealing leading to loss of profits or claims for increased costs, the Panel notes that such losses in this instalment were suffered over extended periods of time, and that such losses were generally spread over the period of loss. Given these circumstances, the Panel selects the mid-point of the relevant compensable period (including, as the case may be, relevant primary or secondary periods) during which the particular loss occurred as the date of loss.<sup>93</sup>

167. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes that such losses likewise have been incurred throughout the period of Iraq’s invasion and occupation of Kuwait and, therefore, the Panel selects the mid-point of the occupation period as the date of loss for costs of this nature, that is, 15 November 1990.<sup>94</sup>

168. With respect to claims for loss of tangible assets, the Panel selects 2 August 1990 as the date of loss as that date generally coincides with the claimant’s loss of control over the assets in question in this instalment.<sup>95</sup>

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

##### B. Currency exchange rate

170. Many of the claimants have advanced claims in currencies other than United States dollars. The Panel has assessed all such claims and performed all claim calculations in the original currencies of the claims. Since the Commission issues its awards in United States dollars, the Panel must determine the

appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The Panel has been guided by its previous decisions, and by decisions of other panels. A particular rule is established for Kuwaiti dinars, and is set forth in paragraph 177.

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

172. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 165 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

173. For claims for decline in business or interrupted course of dealing leading to loss of profits and claims for increased costs, the Panel decides that the appropriate rate will be the average of the rates reported in the United Nations Monthly Bulletin for the months over which the particular claimant is compensated.<sup>96</sup>

174. For claims for payment or relief to others within this instalment, including evacuation costs and security measures, the Panel, noting that the date of loss set forth in paragraph 167 above for such claims is 15 November 1990 and consistent with the decision of the “F1” Panel, decides that the appropriate rate will be that rate reported in the United Nations Monthly Bulletin for the month of November 1990.<sup>97</sup>

175. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 168 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

176. For claims for advance rental payments, the Panel, noting that the date of loss set forth in paragraph 169 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

177. The above rules apply to claims stated in currencies other than the Kuwaiti dinar. For claims denominated in Kuwaiti dinars, the Panel, noting the extreme fluctuation in the value of that currency during the period of Iraq’s occupation of Kuwait and the decisions of this and other Panels, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.<sup>98</sup>

### C. Interest

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

179. With respect to the awarding of interest, in accordance with Governing Council decision 16, the Panel notes that the dates of loss defined in paragraphs 164-169 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claim preparation costs

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

V. RECOMMENDATIONS

181. Based on the foregoing, the Panel recommends that the amounts set out in annex III below, totalling 9,270,601 United States dollars be paid in compensation for direct losses suffered by the claimants as a result of Iraq's invasion and occupation of Kuwait.

Geneva, 23 January 2002

(Signed) Mr. Bruno Leurent  
Chairman

(Signed) Mr. Kaj Hobér  
Commissioner

(Signed) Mr. Andrei Khoudorjov  
Commissioner

Notes

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

<sup>2</sup> This is the fourth report and recommendations of the “E2A” Panel to the Governing Council concerning “E2” claims, its first report being the “Report and recommendations of the Panel of Commissioners concerning the fourth instalment of ‘E2’ claims” (the “E2(4) report”), the second being the “Report and recommendations of the Panel of Commissioners concerning the sixth instalment of ‘E2’ claims” (the “E2(6) report”) and the third report being the “Report and recommendations of the Panel of Commissioners concerning the eighth instalment of ‘E2’ claims” (the “E2(8) report”).

<sup>3</sup> This total includes claims for interest and claim preparation costs. As explained in paragraphs 178-179, the Governing Council will consider claims for interest at a future date. The Governing Council also will consider claims for claim preparation costs at a later date.

<sup>4</sup> The issue of Iraq’s liability for losses falling within the Commission’s jurisdiction has, thus, already been determined by the Security Council.

<sup>5</sup> See paragraph 6 of decision 15 of the Governing Council which states that “[t]here will be other situations where evidence can be produced showing claims are for direct loss, damage or injury as a result of Iraq’s unlawful invasion and occupation of Kuwait”.

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

<sup>7</sup> See also E2(4) report, paragraphs 154-157.

<sup>8</sup> “United Nations Compensation Commission Claim Form for Corporations and Other Entities (Form E): Instructions for Claimants”, paragraph 6.

<sup>9</sup> Ibid.

<sup>10</sup> See E2(4) report, E2(6) report and E2(8) report.

<sup>11</sup> E2(1) report, paragraph 89.

<sup>12</sup> As stated in the E2(1) report, paragraph 90: “In the case of contracts with Iraq, where the performance giving rise to the original debt had been rendered by a claimant more than three months prior to 2 August 1990, that is, prior to 2 May 1990, claims based on payments owed, in kind or in cash, for such performance are outside of the jurisdiction of the Commission as claims for debts or obligations arising prior to 2 August 1990.”

<sup>13</sup> E2(4) report, paragraph 94; E2(6) report, paragraph 34; E2(8) report, paragraph 62.

<sup>14</sup> E2(4) report, paragraph 89; E2(6) report, paragraph 35; E2(8) report, paragraph 63.

<sup>15</sup> Such performance may be either complete performance under the contract or performance of part of the contract as long as a specific amount was agreed to be paid for that part. See also E2(1) report, paragraph 90.

<sup>16</sup> E2(4) report, paragraphs 88-96.

<sup>17</sup> Ibid., paragraph 92.

<sup>18</sup> In formulating this rule, the Panel was guided by article 47(a) of The Uniform Customs and Practice for Documentary Credits (1983 revision), ICC Publication No. 400. This provision states that, where a credit does not stipulate a specified period after the date of shipment during which presentation of documents must be made, “banks will refuse documents presented to them later than 21 days after the date of issuance of the transport document(s)”.

<sup>19</sup> E2(4) report, paragraphs 88-96.

<sup>20</sup> See E2(1) report, paragraph 87 and E2(4) report, paragraph 83.

<sup>21</sup> These factual circumstances include Iraq’s adoption of Act 57 (1990) by which Iraqi state organizations, corporations and citizens were effectively prohibited from making payments to foreign suppliers and which confirmed previous declarations made by Iraqi officials announcing that Iraq had suspended payment of its foreign debt. Other factors also affected commercial activities in Iraq, such as the following: the closure of borders between Iraq and neighbouring countries; the danger presented by military operations in the area, including Iraq’s mine-laying activities in the Persian Gulf, which severely disrupted transportation; the mass exodus of foreign workers from Iraq; Iraq’s relocation of foreigners to military, oil and other strategic sites as “human shields”; and the extensive damage to Iraq’s infrastructure as a result of military operations to remove Iraq’s presence from Kuwait. See E2(4) report, paragraphs 106-116.

<sup>22</sup> See paragraph 121 above; E2(4) report, paragraphs 118-119; E2(6) report, paragraph 42; E2(8) report, paragraph 70.

<sup>23</sup> E2(4) report, paragraph 119; see also E2(6) report, paragraph 42; E2(8) report, paragraph 70.

<sup>24</sup> E2(4) report, paragraph 165.

<sup>25</sup> Ibid., paragraphs 159 and 165.

<sup>26</sup> The Panel is mindful that, as a rule, a correspondent bank or a negotiating bank would have duly forwarded the documents to the issuing bank. Also, in most cases, it would have been difficult for a claimant to obtain proof of the receipt of documents by the Iraqi issuing bank.

<sup>27</sup> E2(4) report, paragraphs 135-136.

<sup>28</sup> Ibid.

<sup>29</sup> E2(4) report, paragraph 159

<sup>30</sup> E2(4) report, paragraph 123. See also E2(6) report, paragraph 66; E2(8) report, paragraph 92.

<sup>31</sup> As noted by the Panel in the E2(4) report, the effects on the economy and population of Kuwait caused by Iraq’s invasion and occupation are well documented in United Nations reports, as well as in other panel reports of this Commission. Within hours of entering Kuwait, Iraqi forces seized control of the country, closing all ports and the airport, imposing a curfew, and cutting off the country’s international communications links. Access to Kuwait by sea was prevented by the laying of mines in its

offshore waters. In addition, there was widespread destruction of property by Iraqi forces and a breakdown of civil order in Kuwait. The E2(4) report, paragraphs 127-133 cites the “Report to the Secretary-General by a United Nations mission, led by Mr. Abdulrahim A. Farah, former Under-Secretary General, assessing the scope and nature of damage inflicted on Kuwait’s infrastructure during the Iraqi occupation of the country from 2 August 1990 to 27 February 1991” (S/22535); United Nations Economic and Social Council (ECOSOC), “Report on the Situation of Human Rights in Kuwait under Iraqi Occupation, by Walter Kälin, Special Rapporteur of the ECOSOC Commission on Human Rights” (E/CN.4/1992/26). See also E2(1) report, paragraphs 146-147.

<sup>32</sup> E2(4) report, paragraphs 127-131. See also E2(6) report, paragraph 65; E2(8) report, paragraph 93.

<sup>33</sup> E2(8) report, paragraph 72.

<sup>34</sup> The Panel also refers to the guidelines regarding the scope of this duty in respect of contracts for the sale of goods, set forth in annex I to this report.

<sup>35</sup> E2(4) report, paragraphs 161-162; 203(d).

<sup>36</sup> Ibid., paragraph 203(c).

<sup>37</sup> See E2(4) report, paragraphs 127-131.

<sup>38</sup> E2(4) report, paragraph 147(b); E2(6) report, paragraph 60.

<sup>39</sup> For example, depending on the contract, the risk of loss may have passed to the buyer when the goods were handed over to the first carrier. E2(6) report, note 33.

<sup>40</sup> E2(4) report, paragraph 143; E2(6) report, paragraph 61.

<sup>41</sup> E2(4) report, paragraph 144; E2(6) report, paragraph 61.

<sup>42</sup> E2(4) report, paragraph 147; E2(6) report, paragraph 62.

<sup>43</sup> E2(1) report, paragraph 98.

<sup>44</sup> Ibid., paragraphs 90 and 98.

<sup>45</sup> See E2(1) report, paragraph 87; E2(4) report, paragraph 83.

<sup>46</sup> E2(1) report, paragraph 100; E2(6) report, paragraph 78.

<sup>47</sup> See also E2(4) report, paragraph 123.

<sup>48</sup> Governing Council decision 9, paragraph 10.

<sup>49</sup> E2(4) report, paragraphs 151-153.

<sup>50</sup> Ibid., paragraph 127.

<sup>51</sup> Ibid., paragraph 125.

<sup>52</sup> Ibid., paragraph 162.

<sup>53</sup> E2(4) report, paragraphs 159 and 165; E2(6) report, paragraph 86.

<sup>54</sup> E2(6) report, paragraph 125; E2(8) report, paragraph 117.

<sup>55</sup> E2(4) report, paragraphs 159 and 165.

<sup>56</sup> The Panel must be satisfied that the claimant took reasonable steps to mitigate its loss, such as suspending production of the goods to be supplied under the contract or attempting to sell to third parties goods that could not be delivered to the Iraqi or Kuwaiti purchaser.

<sup>57</sup> E2(4) report, paragraph 161.

<sup>58</sup> “Variable costs” are those expenses incurred in reliance upon and specifically with reference to the contract and which, if the contract were not to be performed, could be avoided.

<sup>59</sup> E2(6) report, paragraph 89.

<sup>60</sup> Ibid., paragraph 90.

<sup>61</sup> E2(4) report, paragraph 162; E2(6) report, paragraph 89; E2(8) report, paragraph 123(e).

<sup>62</sup> See paragraph 23 above.

<sup>63</sup> E2(2) report, paragraph 64.

<sup>64</sup> E2(1) report, paragraphs 158-161. See also E2(2) report, paragraph 67, notes 13 and 14.

<sup>65</sup> E2(3) report, paragraph 77.

<sup>66</sup> See E2(2) report, paragraph 142; E2(6) report, paragraph 105; E2(8) report, paragraph 150.

<sup>67</sup> E2(2) report, paragraph 78; See also E2(3) report, paragraph 101.

<sup>68</sup> E2(3) report, paragraph 102; E2(4) report, paragraph 181.

<sup>69</sup> E2(4) report, paragraph 183.

<sup>70</sup> Governing Council decision 9, paragraph 11.

<sup>71</sup> E2(4) report, paragraphs 183-186.

<sup>72</sup> E2(2) report, paragraphs 146-152.

<sup>73</sup> See E2(6) report, paragraph 106.

<sup>74</sup> E2(3) report, paragraphs 87-100 and 156-158; E2(8) report, paragraph 160.

<sup>75</sup> E2(1) report, paragraphs 213 and 237; E3(1) report, paragraphs 172-174; E2(8) report, paragraph 140.

<sup>76</sup> See E2(1) report, paragraphs 252-253, with respect to employee productivity losses for staff in Saudi Arabia; E2(8) report, paragraph 140.

<sup>77</sup> E2(3) report, paragraph 79, cites E3(1) report, paragraphs 177-178; E2(8) report, paragraph 141.

<sup>78</sup> See E2(3) report, note 86.

<sup>79</sup> Governing Council decision 7; E2(3) report, paragraph 162 and F1(1.1) report, paragraphs 66-68; E2(8) report, paragraph 143.

<sup>80</sup> See, for example, E2(1) report, paragraphs 133, 153; E2(2) report, paragraph 60; E3(1) report, paragraph 177 and F1(1.1) report, paragraphs 94-96; E2(8) report, paragraph 152.

<sup>81</sup> E2(3) report, paragraph 79, citing F1(2) report, paragraph 101; E2(8) report, paragraph 152.

<sup>82</sup> E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 153.

<sup>83</sup> Governing Council decision 9, paragraphs 12 and 13.

<sup>84</sup> E2(7) report, paragraph 116.

<sup>85</sup> As noted by the “E2” Panel, a high level of scrutiny is applied with respect to the valuation and verification of claims for cash. See E2(3) report, paragraph 206; E2(7) report, paragraph 116.

<sup>86</sup> E2(1) report, paragraphs 271-273.

<sup>87</sup> E2(3) report, paragraphs 203-205.

<sup>88</sup> E2(1) report, paragraph 234. The Panel notes the distinction drawn by other panels, which have dismissed claims for rent paid in respect of business premises on the ground that such expenses were normal operating costs that would have been incurred regardless of Iraq’s invasion and occupation of Kuwait, together with the analysis of the “E2” Panel with respect to such issues, with which this Panel agrees. See E2(3) report, paragraph 158 and notes 75 and 76 (and references cited therein).

<sup>89</sup> See E2(3) report, paragraph 158.

<sup>90</sup> E2(1) report, paragraphs 136-140.

<sup>91</sup> The “E2” and “F2” Panels have previously declined to award compensation for claims for losses caused by currency fluctuations, finding that the claimants had failed to demonstrate that the asserted losses were a direct result of Iraq’s invasion and occupation of Kuwait. See E2(9) report, paragraph 202; F2(1) report, paragraph 135.

<sup>92</sup> E2(1) report, paragraph 211.

<sup>93</sup> Ibid., paragraphs 209-210.

<sup>94</sup> Ibid., paragraph 212.

<sup>95</sup> Ibid., paragraph 213.

<sup>96</sup> Ibid., paragraph 216.

<sup>97</sup> Ibid., paragraph 218; F1(1.1) report, paragraph 101.

<sup>98</sup> E2(1) report, paragraph 220.

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

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

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

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

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

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

“(iii) As regards contracts with Iraqi parties, once Iraq invaded Kuwait on 2 August 1990 it was not unreasonable for a claimant to wait and see whether diplomatic or other efforts to bring an end to the occupation of Kuwait bore fruit and whether commercial circumstances might permit the resumption of the performance under the contract. However, upon the commencement of the military operations of the Allied Coalition Forces against Iraq on 16 January 1991, a claimant should have taken steps to resell its goods to third parties since, at that time, it should have been clear to the claimant that the possibility of continuing a commercial relationship with an Iraqi customer was seriously jeopardised. A similar rule applies to the situation where the

goods were very specialised or where they had been manufactured to the Iraqi purchaser's specifications; in such situations, it would have been reasonable for a claimant to take appropriate steps to obtain some realisable value for the goods, even stripped of its customised parts. Therefore, with respect to specially manufactured as well as fungible goods destined for the Iraqi market, the claimant's duty to mitigate began on 16 January 1991.

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

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

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

“(a) If the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute resale transaction.

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

“(c) If the claimant has failed to mitigate, the amount of compensation will reflect such failure. As a general rule, the claimant will only receive compensation in an amount equal to the difference between the original contract price and the fair market value of the goods when mitigation should have taken place.

“(d) Expenses that are appropriate in nature and reasonable in duration, incurred by the claimant

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

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

Annex II

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

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
COMPENSABILITY		
1	“Arising prior to” exclusion	All or part of the claim is based on a debt or obligation of Iraq that arose prior to 2 August 1990 and is outside the jurisdiction of the Commission pursuant to Security Council resolution 687 (1991).
2	Part or all of loss is not direct	The type of loss in whole or part, is in principle not a direct loss within the meaning of Security Council resolution 687 (1991).
3	Part or all of loss is outside compensable period	All or part of the loss occurred outside the period of time during which the Panel has determined that a loss may be directly related to Iraq’s invasion and occupation of Kuwait.
4	Part or all of loss is outside compensable area	All or part of the loss occurred outside the geographical area within which the Panel has determined that a loss may be directly related to Iraq’s invasion and occupation of Kuwait.
5	Part or all of claimed loss is unsubstantiated	The claimant has failed to file documentation substantiating its claim; or, where documents have been provided, these do not demonstrate the circumstances or amount of part or all of the claimed loss as required under article 35 of the Rules.
6	No proof of direct loss	The claimant has failed to submit sufficient evidence to demonstrate that the loss was a direct result of Iraq’s invasion and occupation of Kuwait.
7	No proof of loss	The claimant has not established that any loss was suffered.
8	Failure to comply with formal filing requirements	The claimant has failed to meet the formal requirements for the filing of claims as specified under article 14 of the Rules.

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
9	Non-compensable bank balance held in Iraq	The claimant has not established that the funds were exchangeable for foreign currency and, accordingly, that it had a reasonable expectation that it could transfer the funds out of Iraq.
10	Trade embargo is sole cause	The loss claimed was caused exclusively by the application of the trade embargo or related measures imposed by or in implementation of Security Council resolution 661 (1990) and other relevant resolutions.
11	Loss is not compensable under Governing Council decision 19	The claim relates to costs in connection with operations of the Allied Coalition Forces.
VERIFICATION AND VALUATION		
12	Part or all of loss is unsupported	The claimant has failed to file documentation supporting the amount of the claimed loss; or, where documents have been provided, these do not support the amount of part or all of the claimed loss.
13	Calculated loss is less than loss alleged	Applying the Panel's valuation methodology, the value of the claim was assessed to be less than that asserted by the claimant.
14	Insufficient evidence of value	The claimant has produced insufficient evidence to prove all or part of the value of its losses, as required under article 35 of the Rules.
15	Failure to establish appropriate efforts to mitigate	The claimant has not taken such measures as were reasonable in the circumstances to minimize the loss as required under paragraph 6 of Governing Council decision 9 and paragraph 9(IV) of decision 15.
16	Reduction to avoid multiple recovery	Although the claim is found to be eligible, the Panel concludes that an award has already been made for the same loss in this or another claim before the Commission. Accordingly, the amount of compensation already awarded for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3.

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
OTHER GROUNDS		
17	Interest	The issue of methods of calculation and of payment of interest will be considered by the Governing Council at the appropriate time pursuant to Governing Council decision 16. Moreover, where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts.
18	Principal sum not compensable	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts.
19	Claim preparation costs	The issue of claim preparation costs is to be resolved by the Governing Council at a future date.

Annex III

RECOMMENDED AWARDS FOR THE TENTH INSTALMENT OF “E2” CLAIMS

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
1	Australia	4000010	Australian Shipbuilding Industries Pty Ltd	AUD	2,015,782	1,645,536	Contract	Sales contract interrupted before shipment (Kuwait); Loss of export incentives	AUD	820,020	AUD	0	0	Part or all of claimed loss is unsubstantiated	108	18,743
							Contract	Sales contract interrupted before shipment (Kuwait); Increased costs (Labour, materials and service)	AUD	333,599	AUD	0	0	Part or all of claimed loss is unsubstantiated	110-113	
							Contract	Sales contract interrupted before shipment (Kuwait); Increased costs (Bank charges and commission fees)	AUD	122,488	AUD	1,814	1,433	No proof of loss; Part or all of loss is unsupported	105-106	
							Contract	Sales contract interrupted before shipment (Kuwait); Increased costs (Contract resumption / Mitigation costs)	AUD	68,024	AUD	21,914	17,310	Part or all of claimed loss is unsubstantiated; Part or all of loss is outside compensable period	113-114, annex I	
							Interest		AUD	671,651		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
2	Austria	3000191	Bo-tak Import - Export GesmbH	DEM	1,332,000	917,819	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	65,066	USD	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	66-71	0
				USD	65,066		Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	DEM	1,332,000	DEM	0	0	Part or all of claimed loss is unsubstantiated	29-30, 35, 109-111	
3	Austria	4000117	Medek & Schörner Ges.m.b.H	ATS	93,740	8,523	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ATS	93,740	ATS	93,740	8,332	N/A		8,332
4	Austria	4000119	Anton Von Waldheim, Chemisch-Pharmazeutische Fabrik	ATS	782,000	71,104	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	782,000	ATS	0	0	"Arising prior to" exclusion	46-51	0
5	Bahrain	4000076	Bahrain Saudi Aluminium Marketing Co (BALCO)	USD	676,084	676,084	Business transaction	Course of dealing: Increased costs (additional insurance premium)	USD	676,084	USD	42,168	42,168	Part or all of loss is not direct; Part or all of loss is outside compensable period; Part or all of claimed loss is unsubstantiated	119, 131-132	42,168
6	Belgium	4000174	Beaulieu Real N.V.	BEF	3,520,930	109,669	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	BEF	1,790,060	BEF	1,790,060	54,608	N/A		54,608
				Contract			Goods shipped to Kuwait but diverted: Loss of profit	BEF	979,044	BEF	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	74-83		
				Interest				BEF	751,826		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
7	Belgium	400175	Petro-Tech Europe	USD	2,550,000	2,550,000	Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	2,550,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	109-114	0
8	China	4000996	Gansu Textiles I/E Corp.	USD	3,495,117	3,495,117	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,633,531	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Contract	Goods shipped to Iraq but diverted: Contract price	USD	490,721	USD	0	0	No proof of loss	78, 80-81	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	897,915	USD	0	0	No proof of loss	78, 80-81	
							Interest		USD	472,950	USD	0	0	Principal sum not compensable		
9	China	4000997	Shandong Machinery Import & Export Corporation	USD	16,627,052	16,627,052	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,849,232	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Interest		USD	4,777,820	USD	0	0	Principal sum not compensable		
10	China	4000998	Shandong Light Industrial Products Import & Export Corp.	USD	16,934,949	16,934,949	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	8,701,666	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	44,535	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	55	

<u>No.</u>	<u>Submitting entity</u>	<u>UNCC claim number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments</u> <sup>a</sup>		<u>Reclassified amount</u> <sup>d</sup>			<u>Decision of the Panel of Commissioners</u> <sup>e</sup>					
				<u>Amount claimed in original currency</u> <sup>b</sup>	<u>Total amount claimed restated in USD</u> <sup>c</sup>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total amount recommended in USD</u>
						Interest		USD 8,188,748	USD	0	0	Principal sum not compensable		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
11	China	4000999	Sinochem Shandong Import & Export Corporation	USD	6,347,899	6,347,899	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,257,067	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	17,493	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	55	
							Interest		USD	3,073,339	USD	0	0	Principal sum not compensable		
12	China	4001000	Shandong Machinery & Equipment Import & Export Corporation	USD	1,439,015	1,439,015	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	974,671	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	464,344	USD	0	0	Principal sum not compensable		
13	China	4001001	Shandong Steel Pipes United Corporation	USD	147,378	147,378	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	112,537	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	110	0
							Interest		USD	34,841	USD	0	0	Principal sum not compensable		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
14	China	4001002	Hubei Provincial Animal By-product Import & Export Corporation	USD	3,002,262	3,002,262	Contract	Goods shipped to Kuwait but diverted: Contract price	USD	1,228,450	USD	1,404	1,404	Part or all of claimed loss is unsubstantiated; No proof of loss	74-83	1,404
							Contract	Goods shipped, received but not paid for (Saudi Arabia): Contract price	USD	13,424	USD	0	0	No proof of direct loss	21, 29	
							Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	USD	530,055	USD	0	0	Part or all of claimed loss is unsubstantiated	74-83	
							Interest		USD	1,230,333		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
15	China	4001003	Hubei Provincial Light Industrial Products Imp. & Exp. Corp.	USD	337,915	337,915	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	14,570	USD	14,570	14,570	N/A	58,142	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	27,375	USD	0	0	No proof of direct loss		66-71
							Contract	Sales contract interrupted before shipment (Kuwait): Increased costs (storage costs)	USD	6,396	CNY	20,420	4,324	Failure to establish appropriate efforts to mitigate		113, annex 1

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners <sup>e</sup>							
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Kuwait, Qatar): Loss of profit	USD	90,703	USD	39,248	39,248	Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated; No proof of loss; No proof of direct loss; Part or all of loss is outside compensable area	103-106, 109-114		
						Interest		USD	198,871		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178		
16	China	4001004	Hubei Provincial Chemicals Import & Export Corporation	USD	150,140	150,140	Contract	Goods shipped to Kuwait but diverted: Actual and increased costs incurred (transportation costs)	USD	65,811	USD	49,358	49,358	Calculated loss is less than loss alleged	79-83	49,358
						Interest		USD	84,329		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178		
17	China	4001005	Hubei Provincial Metals & Minerals Import & Export Corporation	USD	2,820,667	2,820,667	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,695,165	USD	0	0	"Arising prior to" exclusion	46-51	0
						Contract	Goods shipped, received but not paid for (Iraq): Contract interest	USD	64,932	USD	0	0	Principal sum not compensable	46-51		
						Interest		USD	1,060,570	USD	0	0	Principal sum not compensable			
18	China	4001006	Hubei Provincial Machinery Import & Export Corporation	USD	180,450	180,450	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	143,247	USD	0	0	"Arising prior to" exclusion	46-51	0
						Interest		USD	37,203	USD	0	0	Principal sum not compensable			

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
19	China	4001007	Hubei Machinery & Equipment Import & Export Corporation	USD	369,994	369,994	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	270,625	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	99,369	USD	0	0	Principal sum not compensable		
20	China	4001022	Beijing Metals and Minerals Import and Export Corporation	USD	61,492	61,492	Contract	Goods shipped but receipt delayed (Djibouti): Increased costs (value of compensation paid to the buyer)	USD	45,550	USD	0	0	Part or all of loss is not direct	21-22	0
							Interest		USD	15,942	USD	0	0	Principal sum not compensable		
21	Cyprus	4000141	Christis Dairies Ltd.	USD	126,874	126,874	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	51,200	USD	0	0	Part or all of claimed loss is unsubstantiated	86-90	0
							Business transaction	Course of dealing (Kuwait): Loss of profits	USD	75,674	USD	0	0	Part or all of claimed loss is unsubstantiated	127-128	
22	Cyprus	4000145	Yellow Fish Trading Ltd.	CYP	517	1,167	Business transaction	Course of dealing (United Arab Emirates): Loss of profits	CYP	517	CYP	0	0	Part or all of loss is outside compensable area	118-119, 127-128	0
23	Cyprus	4000146	WCH Worldwide (Overseas) Ltd.	GBP	6,703,952	12,745,156	Contract	Sales contract interrupted before shipment (Iraq and Kuwait): Lost profits	GBP	1,361,894	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	101-104, 109-114	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	343,422	GBP	0	0	Part or all of claimed loss is unsubstantiated	61-62	

<u>No.</u>	<u>Submitting entity</u>	<u>UNCC claim number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments <sup>a</sup></u>		<u>Reclassified amount <sup>d</sup></u>				<u>Decision of the Panel of Commissioners <sup>e</sup></u>					
				<u>Amount claimed in original currency <sup>b</sup></u>	<u>Total amount claimed restated in USD <sup>c</sup></u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total amount recommended in USD</u>	
						Business transaction	Couse of dealing (Iraq and United Kingdom): Loss of profits	GBP	4,998,636	GBP	0	0	Part or all of claimed loss is unsubstantiated	29-30, 127-128	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
24	Cyprus	4000197	D. Couvas & Sons Ltd.	USD	6,257,500	6,257,500	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	5,807,500	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	450,000	USD	0	0	Part or all of claimed loss is unsubstantiated	29-30, 109-111	
							Interest				USD	0	0	Principal sum not compensable		
25	Czech Republic	4000304	INVESTA Company Limited	USD	2,637,423	2,637,423	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,963,569	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	673,854	USD	0	0	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	55	
26	Czech Republic	4000305	Exico Foreign Trade Company Limited	USD	41,845	41,845	Contract	Sales contract interrupted before shipment (Kuwait): Lost profits and increased costs	USD	41,845	USD	0	0	Part or all of claimed loss is unsubstantiated	29-30, 110-112	0

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
27	Egypt	4002645	Misr El-Menofiya Spinning & Weaving Industries S.A.E.	USD	4,903,864	4,903,864	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,984,792	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Sales contract interrupted before shipment: Loss of profit and increased costs (storage costs)	USD	1,721,400	USD	0	0	Part or all of claimed loss is unsubstantiated	29-30, 109-112	
							Interest		USD	1,197,672	USD	0	0	Principal sum not compensable		
28	Egypt	4002647	Misr Co. for Mfg. Textile Equipment	USD	109,521	109,521	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	68,280	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	41,241	USD	0	0	Principal sum not compensable		
29	Egypt	4002649	Misr Fine Spinning & Weaving Co.	USD	3,693,438	3,693,438	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,302,642	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	1,390,796	USD	0	0	Principal sum not compensable		
30	Egypt	4002650	Misr Spinning & Weaving Co.	USD	1,382,799	1,382,799	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	862,094	USD	0	0	"Arising prior to" exclusion	46-51	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
							Interest		USD	520,705	USD	0	0	Principal sum not compensable		
31	Egypt	4002651	Modern Motors Free Zone	USD	2,096,484	2,096,484	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit and increased costs (storage costs)	USD	2,096,484	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	0
32	Egypt	4002652	Mokhtar El Khouly Office for Trade Construction	USD	796,227	796,227	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	496,401	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	299,826	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	55	
33	Egypt	4002653	Nasr Boiler and Pressure Vessels Manufacturing Company	USD	625,560	625,560	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	390,000	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	235,560	USD	0	0	Principal sum not compensable		
34	Egypt	4002654	Namco Global Export-Import Agencies	USD	147,368	147,368	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	91,875	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	55,493	USD	0	0	Principal sum not compensable		
35	Egypt	4002655	National Spinning & Weaving Co.	USD	494,460	494,460	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	308,267	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	186,193	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
36	Egypt	4002656	Nile Aluminium & Plastic Co. (NAPCO)	USD	2,641,568	2,641,568	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,494,309	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	244,696	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Interest		USD	902,563	USD	0	0	Principal sum not compensable		
37	Egypt	4002657	Nile Center for Export	USD	1,245,429	1,245,429	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	662,050	USD	0	0	Part or all of loss is not direct	54	59,188
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits and actual costs incurred (procurement costs)	USD	183,501	EGP	118,375	59,188	Part or all of claimed loss is unsubstantiated	33-34, 109-112	
							Interest		USD	399,878	USD	0	0	Principal sum not compensable		
38	Egypt	4002658	Power Egypt Company	USD	153,995	153,995	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	96,000	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	57,995	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
39	Egypt	4002659	Pyramids Beverages Company	USD	1,622,185	1,622,185	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	950,035	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	672,150	USD	0	0	Principal sum not compensable		
40	Egypt	4002660	Semeco International Company	USD	1,814,769	1,814,769	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	988,034	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	81,476	USD	0	0	Part or all of loss is not direct	105, 110	
							Contract	Sales contract interrupted before shipment (Iraq): Increased costs (storage costs)	USD	22,844	USD	0	0	Part or all of claimed loss is unsubstantiated	112	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit and actual costs incurred (procurement costs)	USD	125,642	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Interest		USD	596,773	USD	0	0	Principal sum not compensable		
41	Egypt	4002661	The Aluminium Company of Egypt	USD	3,963,932	3,963,932	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,471,280	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	1,492,652	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
42	Egypt	4002662	The Arab Ceramic Co.	USD	9,204,426	9,204,426	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	6,838,816	USD	599,840	599,840	"Arising prior to" exclusion	46-51	599,840
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	Claim withdrawn							
							Interest		USD	2,365,610		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
43	Egypt	4002665	The Egyptian Company for Trade and Industry	USD	567,173	567,173	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	353,599	USD	83,240	83,240	"Arising prior to" exclusion	46-51	83,240
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	213,574	USD	0	0	No proof of direct loss	55	
44	Egypt	4002666	The Egyptian Office for International Trade	USD	141,192	141,192	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	88,025	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	53,167	USD	0	0	Principal sum not compensable		
45	Egypt	4002667	The Egyptian Trading Company	USD	451,271	451,271	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	281,341	USD	8,300	8,300	"Arising prior to" exclusion	46-51	8,300

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	169,930	USD	0	0	No proof of direct loss	55	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
46	Egypt	4002668	The General Company for Batteries	USD	473,962	473,962	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	295,488	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	178,474	USD	0	0	Principal sum not compensable		
47	Egypt	4002670	The Middle Egypt Spinning & Weaving Co.	USD	2,997,014	2,997,014	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,868,335	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	1,128,679	USD	0	0	Principal sum not compensable		
48	Egypt	4002671	The Nile Match Pre. Fab. Houses Company	USD	3,435,310	3,435,310	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,890,000	USD	137,921	137,921	"Arising prior to" exclusion; Reduction to avoid multiple recovery	16, 46-51,	137,921
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	403,750	USD	0	0	Part or all of claimed loss is unsubstantiated	29-30, 109-112	
							Interest		USD	1,141,560		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
49	Egypt	4002672	Universal for Manufacturing & Trade Co. (Hany Ahmed Abd Alla & Co.)	USD	247,487	247,487	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	154,294	USD	62,136	62,136	"Arising prior to" exclusion	46-51	62,136
							Interest		USD	93,193		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
50	Egypt	4002675	Ahmed Mahmoud Abou Al-Fottoh Al-Gohnamy	USD	44,851	44,851	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	27,962	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
							Interest		USD	16,889	USD	0	0	Principal sum not compensable		
51	Egypt	4002676	Ahmed Abdalla Nana	USD	101,052	101,052	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	63,000	USD	0	0	No proof of direct loss	66-70	0
							Interest		USD	38,052	USD	0	0	Principal sum not compensable		
52	Egypt	4002677	Al Andalus International Export and Agencies Co.	USD	26,589	26,589	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	16,576	USD	0	0	No proof of direct loss	66-70	0
							Interest		USD	10,013	USD	0	0	Principal sum not compensable		
53	Egypt	4002678	Al Shaymaa Company for Ex & Im	USD	15,382	15,382	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	5,408	USD	0	0	No proof of direct loss	66-70	0
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	4,182	USD	0	0	No proof of loss	86-89	
							Interest		USD	5,792	USD	0	0	Principal sum not compensable		
54	Egypt	4002679	Al Zahraa for Export and Import and Agencies	USD	30,634	30,634	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	19,099	USD	0	0	No proof of direct loss	66-70	0
							Interest		USD	11,535	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
55	Egypt	4002680	Mohammed M. Abu Esmail - Alexandria Projects Bureau	USD	294,671	294,671	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	183,710	USD	0	0	No proof of direct loss	66-70	0
							Interest		USD	110,961	USD	0	0	Principal sum not compensable		
56	Egypt	4002681	Alfi Dimitri El Masri	USD	240,273	240,273	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	173,997	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
							Interest		USD	66,276	USD	0	0	Principal sum not compensable		
57	Egypt	4002682	Almorgan for trade & export	USD	11,979	11,979	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	7,468	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
							Interest		USD	4,511	USD	0	0	Principal sum not compensable		
58	Egypt	4002683	Aly Abdel-Alim Salman	USD	16,646	16,646	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	10,389	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
							Interest		USD	6,257	USD	0	0	Principal sum not compensable		
59	Egypt	4002684	Ally Mahmoud El Sendiouny	USD	8,850	8,850	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	5,518	USD	0	0	No proof of direct loss	66-70	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		USD	3,332	USD	0	0	Principal sum not compensable			
60	Egypt	4002685	Aly Mohamed Mahdy El Sahy	USD	56,461	56,461	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	35,200	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
						Interest		USD	21,261	USD	0	0	Principal sum not compensable			
61	Egypt	4002686	Arab Investment Company (Cold Alex)	USD	1,308,629	1,308,629	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	252,381	USD	0	0	No proof of direct loss	66-70	20,000
						Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	403,810	USD	20,000	20,000	Part or all of loss is not direct; Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	109-114, annex I		
						Business transaction	Course of dealing (Kuwait): Loss of profit	USD	500,000	USD	0	0	Part or all of claimed loss is unsubstantiated	127-128		
						Interest	On unpaid receivables	USD	152,438	USD	0	0	Principal sum not compensable			
62	Egypt	4002687	Arabia for Imp. & Export	USD	32,802	32,802	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	11,756	USD	0	0	No proof of direct loss	66-70	0
						Interest		USD	21,046	USD	0	0	Principal sum not compensable			
63	Egypt	4002730	El Sayed El Sayed El Sayed Elwan	USD	560,303	560,303	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	349,280	USD	0	0	No proof of direct loss	66-70	0
						Interest		USD	211,023	USD	0	0	Principal sum not compensable			

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
64	Egypt	4002771	Al Saad Aluminium Company	USD	3,391,159	3,391,159	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,862,920	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	1,528,239	USD	0	0	Principal sum not compensable		
65	Egypt	4002772	Alexandria Blade Company S.A.E.	USD	6,461,313	6,461,313	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	4,028,250	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	2,433,063	USD	0	0	Principal sum not compensable		
66	Egypt	4002774	Alexandria Spinning & Weaving Co.	USD	1,686,251	1,686,251	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,051,279	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	634,972	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
67	Egypt	4002777	Arab Foreign Trade Co.	USD	2,926,610	2,926,610	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	149,200	USD	0	0	"Arising prior to" exclusion	46-51	9,066
							Contract	Sales contract interrupted before shipment (Iraq): Bank charges	USD	29,706	USD	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	98-100, 109-112	
							Contract	Services provided but not paid for (Iraq): Commission	USD	1,228,892	USD	4,109	4,109	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	46-51, 56-63	
							Other tangible property	Damage or total loss (Iraq): Office equipment and furniture	USD	9,914	USD	4,957	4,957	Part or all of claimed loss is unsubstantiated	151-153	
							Other tangible property	Loss of use: Bank account (Iraq)	USD	406,858	USD	0	0	No proof of loss	159-160	
							Interest		USD	1,102,040		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
68	Egypt	4002778	Arab Modern Industries (Amin)	USD	469,125	469,125	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	292,472	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	176,653	USD	0	0	Principal sum not compensable		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
69	Egypt	4002779	Arab Pharmaceutical Glass Co. S.A.E.	USD	11,780,283	11,780,283	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	6,633,556	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Trade embargo is sole cause	46-54	72,739
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	1,140,060	USD	72,739	72,739	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	109-114	
							Interest		USD	4,006,667		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
70	Egypt	4002780	Bishara Textile Garments Manufacturing Co.	USD	1,107,001	1,107,001	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	690,150	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	416,851	USD	0	0	Principal sum not compensable		
71	Egypt	4002781	Canal Rope Co. Port Said	USD	1,267,749	1,267,749	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	698,213	USD	66,315	66,315	"Arising prior to" exclusion; Reduction to avoid multiple recovery	16, 46-51	214,130
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	147,815	USD	147,815	147,815	N/A		
							Interest		USD	421,721		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
72	Egypt	4002784	Dakahlia Spinning & Weaving Co.	USD	7,765,493	7,765,493	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	4,841,330	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	2,924,163	USD	0	0	Principal sum not compensable		
73	Egypt	4002785	Delta Aromatic International Co.	USD	81,934	81,934	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	51,081	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	30,853	USD	0	0	Principal sum not compensable		
74	Egypt	4002787	Delta Spinning & Weaving Co.	USD	2,241,839	2,241,839	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,397,655	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	844,184	USD	0	0	Principal sum not compensable		
75	Egypt	4002788	E & D Arab American Company for Industrial & Economic Development	USD	229,897	229,897	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	152,100	USD	0	0	Part or all of loss is not direct	52, 54	0
							Interest		USD	77,797	USD	0	0	Principal sum not compensable		
76	Egypt	4002789	E & D Industrial California Overseas Company of America	USD	179,893	179,893	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	112,153	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	67,740	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
77	Egypt	4002790	Ecico Weaving and Knitting Co.	USD	4,560,034	4,560,034	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	382,730	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	286,173	USD	0	0	Part or all of claimed loss is unsubstantiated	34, 109-112	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	1,721,400	USD	0	0	Part or all of claimed loss is unsubstantiated	34, 109-112	
							Interest		USD	2,169,731	USD	0	0	Principal sum not compensable		
78	Egypt	4002791	Egyptian Aluminium Products Co. (Alumisr)	USD	2,138,197	2,138,197	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,246,258	USD	264,576	264,576	"Arising prior to" exclusion	46-51	264,576
							Contract	Sales contract interrupted before shipment: Contract price	USD	138,992	USD	0	0	Part or all of claimed loss is unsubstantiated	109-113, annex I	
							Interest		USD	752,947		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
79	Egypt	4002796	Electro Cable Egypt Co.	USD	10,784,722	10,784,722	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	660,553	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-54	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	10,039,618	USD	0	0	Part or all of claimed loss is unsubstantiated	34, 109-113, annex I	
							Interest		USD	84,551	USD	0	0	Principal sum not compensable		
80	Egypt	4002797	El Nasr Spinning, Weaving & Dyeing Co.	USD	1,794,666	1,794,666	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,047,412	USD	419,819	419,819	"Arising prior to" exclusion	46-51	419,819
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	114,617	USD	0	0	Part or all of claimed loss is unsubstantiated	34, 109-113, annex I	
							Contract	Goods shipped received but not paid for (Iraq): Finance costs	USD	632,637	USD	0	0	No proof of direct loss	55	
81	Egypt	4002798	El Nasr Clothing & Textiles Kabo	USD	2,306,053	2,306,053	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,437,689	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	868,364	USD	0	0	Principal sum not compensable		
82	Egypt	4002799	El Nasr Co. for Spinning, Weaving and Knitting	USD	721,749	721,749	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	449,968	USD	0	0	"Arising prior to" exclusion	46-51	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Interest		USD	271,781	USD	0	0	Principal sum not compensable		
83	Egypt	4002801	El Nasr Wool & Select Textiles Co. "STIA"	USD	1,850,729	1,850,729	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,153,821	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	696,908	USD	0	0	Principal sum not compensable		
84	Egypt	4002802	El Sharkia Spinning & Weaving Co.	USD	15,376,879	15,376,879	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	9,232,738	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	567,567	USD	0	0	Part or all of claimed loss is unsubstantiated	34, 109-113, annex I	
							Contract	Goods shipped, received but not paid for (Iraq): Finance costs	USD	5,576,574	USD	0	0	No proof of direct loss	55	
85	Egypt	4002803	ESCO, Etablissements Industrial Pour La Soie Et Le Coton S.A.A.	USD	893,332	893,332	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	556,940	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	336,392	USD	0	0	Principal sum not compensable		
86	Egypt	4002804	Ets. Ghanem Textile Mfg. + Co.	USD	141,343	141,343	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	88,119	USD	0	0	"Arising prior to" exclusion	46-51	0

<u>No.</u>	<u>Submitting entity</u>	<u>UNCC claim number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments</u> <sup>a</sup>		<u>Reclassified amount</u> <sup>d</sup>				<u>Decision of the Panel of Commissioners</u> <sup>e</sup>					
				<u>Amount claimed in original currency</u> <sup>b</sup>	<u>Total amount claimed restated in USD</u> <sup>c</sup>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total amount recommended in USD</u>	
						Interest		USD	53,224	USD	0	0	Principal sum not compensable		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
87	Egypt	4002807	Flora Egypt Flavours & Fragrances Ltd.	USD	798,070	798,070	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	497,550	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	300,520	USD	0	0	Principal sum not compensable		
88	Egypt	4002808	The General Metals Company "GEMET"	USD	9,961,148	9,961,148	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,753,100	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	6,208,048	USD	0	0	Principal sum not compensable		
89	Egypt	4002809	Giza Spinning, Weaving, Dyeing & Garments Co.	USD	806,891	806,891	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	503,049	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	303,842	USD	0	0	Principal sum not compensable		
90	Egypt	4002810	Goldentex Wool Co.	USD	439,214	439,214	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	144,712	USD	0	0	"Arising prior to" exclusion	46-51	74,600
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit and storage costs	USD	207,096	USD	74,600	74,600	No proof of direct loss; Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	101-106, 109-114	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		USD	87,406	USD	0	0	Principal sum not compensable			
91	Egypt	4002811	International Co. (FUJI)	USD	806,812	806,812	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	503,000	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	303,812	USD	0	0	Principal sum not compensable		
92	Egypt	4002813	Kafr El Zayat Pesticides & Chemicals Co.	USD	1,825,927	1,825,927	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,138,359	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	687,568	USD	0	0	Principal sum not compensable		
93	Egypt	4002815	Katie Factory for Ready Made Clothes	USD	170,750	170,750	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	106,453	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	64,297	USD	0	0	Principal sum not compensable		
94	Egypt	4002816	Kamo Company for Essential Oils, Cecile Y. Kahil & Co.	USD	425,612	425,612	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	265,344	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	160,268	USD	0	0	Principal sum not compensable		
95	Egypt	4002820	M.C.I. Egypt, Fayek Abu Helika & Co.	USD	5,087,128	5,087,128	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,171,526	USD	0	0	"Arising prior to" exclusion	46-51	0
							Interest		USD	1,915,602	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
96	Egypt	4002821	Machines and Aluminium Center	USD	5,539,408	5,539,408	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,268,075	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	USD	1,234,382	USD	0	0	Part or all of loss is not direct; Failure to comply with formal filing requirements (translation)	33-34, 101-106, 109-113	
							Interest		USD	1,036,951	USD	0	0	Principal sum not compensable		
97	Egypt	4002822	Medical Packing Co.	Claim withdrawn												
98	France	4001744	Frigiking (FRANCE) S.A.	USD	34,398	34,398	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	34,398	USD	34,398	34,398	N/A		34,398
99	France	4001769	Laboratoire Aguettant	FRF	20,569,500	3,923,979	Contract	Goods shipped, received but not paid for (Iraq): Contract price	FRF	15,028,142	FRF	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	FRF	5,541,358	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	33-34, 109-112	
100	France	4001771	B.a.d.i. Sarl	FRF	239,582	45,704	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	135,778	FRF	135,578	25,384	Calculated loss is less than loss alleged	89-90	25,384

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	103,804	FRF	0	0	No proof of direct loss	66-70		
101	Germany	4000368	Seifert GmbH	DEM	44,244	28,325	Contract	Goods shipped to Iraq for Kuwaiti buyer, received but not paid for: Contract price	DEM	44,244	DEM	44,244	27,722	N/A		27,722
102	Germany	4000370	Baste & Lange GmbH	DEM	682,681	437,056	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	682,681	DEM	355,125	222,509	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	46-51, 56-64	222,509
103	Germany	4000374	Marion Ramm GmbH	DEM	16,587	10,619	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	16,587	DEM	16,587	10,393	N/A		10,393
104	Germany	4000375	Sinalco Aktiengesellschaft	DEM	906,860	580,576	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	906,860	DEM	0	0	"Arising prior to" exclusion	46-51	0
105	Germany	4000376	Modernoptik GmbH	DEM	16,592	10,622	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	2,450	DEM	0	0	No proof of direct loss	86-89	0
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	14,142	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-89	
106	Germany	4000377	Schulz & Rackow Gastechnik GmbH	Claim withdrawn												

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
107	Germany	4000378	EMR Industrieanlagen - Planungs und Montage - GmbH	DEM	617,859	395,556	Contract	Goods and services provided but not paid for (Iraq): Contract price	DEM	348,852	DEM	85,640	53,659	Part or all of claimed loss is unsubstantiated	56-63	94,970
							Other tangible property	Damage or total loss: Value of vehicles, tools and office equipment	DEM	192,970	DEM	65,932	41,311	Calculated loss is less than loss alleged; Insufficient evidence of value	151-153	
							Interest		DEM	76,037		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
108	Germany	4000379	ABB Kabel und Draht GmbH	DEM	183,259	117,323	Business transaction	Course of dealing (Kuwait): Increased costs (unproductive salaries)	DEM	60,532	DEM	0	0	Part or all of claimed loss is unsubstantiated	132	0
							Other tangible property	Damage or total loss (Kuwait): Equipment and tools	DEM	122,727	DEM	0	0	Part or all of claimed loss is unsubstantiated	151-153	
109	Germany	4000384	Maschinenbau SCHOLZ GmbH & Co. KG.	DEM	2,359,634	1,510,649	Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	2,359,634	DEM	554,798	347,618	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value; Failure to establish appropriate efforts to mitigate	109-114, annex I	347,618
110	Germany	4000385	Westfalia Fleisch- und Wurstwaren Export GmbH	DEM	76,782	49,156	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	76,782	DEM	0	0	No proof of direct loss	66-70	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
111	Greece	4005959	Texanex S.A.	USD	200,000	200,000	Contract	Sales contract interrupted before shipment (Saudi Arabia): Contract price and (unexplained) increased costs	USD	200,000	USD	0	0	Part or all of loss is not direct	21-22, 104	0
112	Greece	4005965	Zanae Nikoglou Yeast Co.	USD	87,725	87,725	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	87,725	USD	27,695	27,695	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	109-114, annex I	27,695
113	India	4000456	Exclusive Prints	USD	17,965	17,965	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	305,442	INR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	34, 86-89	0
							Interest			INR	0	0	Principal sum not compensable			
114	India	4000457	Exho Exports	USD	4,577	4,577	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	77,813	INR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	34, 86-89	0
115	India	4000458	Fancy Dyeing & Printing Works	INR	678,036	38,466	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	678,036	INR	0	0	No proof of loss	17, 86-89	0
116	India	4000459	Frontier Exporters	USD	9,798	9,798	Contract	Goods lost or destroyed in transit (Jordan): Contract price	INR	152,161	INR	0	0	No proof of direct loss	21-22, 29-30	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Goods lost or destroyed in transit (Kuwait): Loss of export incentives and actual costs (bank charges)	INR	32,340	INR	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	86-89, 106, 108	
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (transportation costs)	INR	30,000	INR	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	34, 86-89, 106	
							Interest		INR	89,248	INR	0	0	Principal sum not compensable		
117	India	4000462	India Food Exports	USD	21,994	21,994	Contract	Goods shipped and received (Kuwait): Delayed payment	USD	21,994	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	67	0
118	India	4000463	Jayant Oil Mills/Jayant Vegoils & Chemicals Private Ltd.	USD	21,200	21,200	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	21,200	USD	0	0	No proof of direct loss	66-70	0
							Interest				USD	0	0	Principal sum not compensable		
119	India	4000464	Lallubhai Amichand Ltd.	USD	19,961	19,961	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	10,708	USD	10,708	10,708	N/A		10,708
							Interest		USD	9,253		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
120	India	4000466	M/S Magsons Exports	FRF	44,535	8,496	Contract	Goods lost or destroyed in transit (Kuwait): Contract price less insurance proceeds	FRF	20,808	FRF	0	0	No proof of loss	17, 86-89	0
							Interest		FRF	23,727	FRF	0	0	Principal sum not compensable		
121	India	4000467	Manjit Industries	USD	28,550	28,550	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	28,550	USD	0	0	No proof of direct loss	66-70	0
122	India	4000684	United Cochin Marine Exports	USD	574,000	574,000	Business transaction	Business loss (Kuwait): Loss of profit	USD	374,000	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is not direct	21-22, 103, 110	0
							Other tangible property	Damage or total loss (Kuwait): Fishing vessels (replacement cost)	USD	200,000	INR	0	0	Part or all of claimed loss is unsubstantiated	34, 151-153	
123	Italy	4001063	Ceramiche Prime S.R.L.	ITL	59,763,000	51,551	Contract	Goods shipped to Kuwait but diverted: Contract price	ITL	59,763,000	ITL	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss; Failure to establish appropriate efforts to mitigate	74-81, annex I	0
124	Italy	4001064	I.C.A.R. Industria Carni Alimentari Reatina s.p.a.	USD	196,002	196,002	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	33,202	USD	0	0	No proof of direct loss	66-70	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	162,800	USD	0	0	No proof of direct loss	66-70	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
125	Italy	4001066	B. A.V. Shoes SpA	USD	164,433	164,433	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	61,081	USD	41,321	41,321	No proof of direct loss	66-70	41,321
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	103,352	USD	0	0	No proof of direct loss	66-70	
126	Japan	4000958	Shimadzu Corporation	JPY	7,437,544	51,560	Other tangible property	Damage or total loss (Iraq): Equipment and spare parts	JPY	3,180,544	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	33-34, 151-153	0
							Other tangible property	Loss of use: Bank accounts (Iraq)	JPY	4,257,000	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation)	33-34, 159-160	
127	Japan	4000975	Kanematsu Corporation	JPY	218,485,234	1,514,629	Contract	Sales contract interrupted before shipment (unknown): Contract price	JPY	190,968,000	JPY	0	0	Part or all of claimed loss is unsubstantiated	34, 109-112	0
							Real property	Loss of use (Kuwait and Iraq): Rental payments	JPY	10,012,368	JPY	0	0	Part or all of claimed loss is unsubstantiated	34, 155-156	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Other tangible property	Damage or total loss (Kuwait): Vehicles, equipment and cash	JPY	3,996,666	JPY	0	0	Part or all of claimed loss is unsubstantiated	34, 151-153		
						Payment or relief to others	Evacuation / Relocation / Repatriation costs (unknown)	JPY	13,508,200	JPY	0	0	Part or all of claimed loss is unsubstantiated	34, 137-142,148		
128	Netherlands	4001190	TS Seeds B.V.	NLG	89,570	50,863	Contract	Goods shipped to Kuwait, received but not paid for: Contract price			Claim withdrawn					0
						Contract	Goods shipped to Kuwait, received but not paid for: Contract price	NLG	89,570	NLG	0	0	No proof of direct loss	66-70		
						Interest					Claim withdrawn					
						Interest		unspecified	NLG	0	0	Principal sum not compensable				
129	Netherlands	4001191	V/h P.Van Der Meer Czn.	NLG	13,900	7,893	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	NLG	13,900	NLG	11,815	6,586	Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	109-114, annex I	6,586
130	Netherlands	4001192	Lutkie Cranenburg BV	NLG	18,514	10,513	Contract	Goods shipped to Kuwait, received but not paid for: Contract price	NLG	18,514	NLG	0	0	No proof of direct loss	66-70	0
131	Netherlands	4001194	Koninklijke Zaadhandel Sluis & Groot B.V.	NLG	91,395	51,899	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	NLG	42,195	NLG	42,195	23,520	N/A		35,281
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	NLG	49,200	NLG	21,100	11,761	Calculated loss is less than loss alleged	89-90		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
132	Netherlands	4001195	Provimi B.V.	USD	95,690	95,690	Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	USD	9,940	NLG	3,001	9,673	Calculated loss is less than loss alleged	80, 82	19,673
										USD	8,000					
							Contract	Sales contract interrupted before shipment (Kuwait) Loss of profits	USD	31,648	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment (Kuwait) Loss of profits	USD	1,880	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment (Kuwait) Loss of profits	USD	1,978	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment (Kuwait) Loss of profits	USD	3,186	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment (Kuwait): Loss of profits	USD	14,835	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment (Kuwait): Loss of profits	USD	5,495	USD	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Business transaction	Increased costs: Unproductive salary	Claim withdrawn							

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
							Payment or relief to others	Detention: Compensation for detention	USD	10,990	USD	10,000	10,000	Governing Council decision 8	137-138	
133	Netherlands	4001196	Longyear Nederland B.V.	NLG	270,770	153,759	Contract	Sales contract interrupted before shipment (Iraq): Contract price	NLG	208,585	NLG	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	109-113, annex I	0
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred (bank charges)	NLG	59,685	NLG	0	0	Part or all of claimed loss is unsubstantiated	106, 110	
							Contract	Interrupted sales contract (Iraq): Actual costs incurred (training expenses)	NLG	2,500	NLG	0	0	Part or all of claimed loss is unsubstantiated	34, 106, 110	
134	Netherlands	4001197	Verpa Senco B.V.	NLG	40,051	22,743	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	NLG	40,051	NLG	0	0	No proof of direct loss	66-70	0
135	Netherlands	4001198	Intrexco B.V.	NLG	867,217	492,457	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit and actual costs incurred	NLG	7,600	NLG	852	475	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	109-114, annex I	113,871
							Contract	Goods shipped to Kuwait but diverted: Lost profit and actual costs incurred	NLG	2,500	NLG	0	0	No proof of direct loss	74-76	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Contract	Sales contract interrupted before shipment (Kuwait) Loss of profit and actual costs incurred	NLG	20,000	NLG	17,000	9,476	Calculated loss is less than loss alleged	114	
	Netherlands	4001198	Intrexco B.V.  (cont.)			Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation and storage costs)	NLG	3,723	NLG	3,723	2,075	N/A		
						Contract	Sales contract interrupted before shipment (Kuwait) Actual costs incurred (procurement costs)	NLG	48,589	NLG	0	0	No proof of loss	110	
						Contract	Sales contract interrupted before shipment (Kuwait) Loss of profit	NLG	20,000	NLG	14,929	8,322	Calculated loss is less than loss alleged	114	
						Contract	Goods shipped to Kuwait but diverted and sales contract interrupted before shipment (Kuwait) Loss of profit	NLG	73,672	USD	37,903	37,903	Calculated loss is less than loss alleged	80, 82, 114	
						Contract	Goods shipped to Kuwait but diverted: Actual costs incurred (handling charges)	NLG	7,633	BEF	82,712	2,684	Calculated loss is less than loss alleged	80, 82	
										NLG	288				

<u>No.</u>	<u>Submitting entity</u>	<u>UNCC claim number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments</u> <sup>a</sup>		<u>Reclassified amount</u> <sup>d</sup>				<u>Decision of the Panel of Commissioners</u> <sup>e</sup>					
				<u>Amount claimed in original currency</u> <sup>b</sup>	<u>Total amount claimed restated in USD</u> <sup>c</sup>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total amount recommended in USD</u>	
						Business transaction	Course of dealing (Kuwait): Loss of profit	NLG	420,000	NLG	93,040	51,009	Calculated loss is less than loss alleged	127-128	
						Business transaction	Course of dealing (Kuwait): Loss of profits	NLG	148,500	NLG	0	0	Reduction to avoid multiple recovery	17, 127-1028	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
	Netherlands	4001198	Intrexco B.V.  (cont.)													
						Business transaction	Course of dealing (Jordan, Syria and Yemen): Loss of profit	NLG	100,000	USD	0	0	Part or all of loss is outside compensable area	117-126		
						Payment or relief to others	Detention (Kuwait and Iraq): Compensation for detention and other costs	NLG	15,000	NLG	3,272	1,927	No proof of direct loss; Part or all of claimed loss is unsubstantiated	137-148		
136	Netherlands	4001200	Kühne & Heitz N.V.	USD	55,053	55,053										29,855
						Contract	Goods shipped to Kuwait but diverted: Loss of profits	USD	7,772	USD	7,772	7,772	N/A			
						Contract	Goods shipped to Kuwait but diverted: Increased costs (promotional costs)	USD	1,500	USD	1,500	1,500	N/A			
						Interest		USD	5,036		Awaiting decision	Awaiting decision	Interest (G.C. decision 16)	178		
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	21,583	USD	20,583	20,583	Calculated loss is less than loss alleged	90		
						Contract	Goods shipped and received (Kuwait) : Delayed payment	USD	12,370	USD	0	0	No proof of direct loss	67		
						Interest		USD	6,792		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
137	Netherlands	4001201	M.E. Plastics B.V.	NLG	544,277	309,073	Contract	Goods shipped to Iraq for Kuwaiti buyer but not paid for: Contract price	NLG	33,812	NLG	0	0	No proof of direct loss	66-70	0
							Contract	Goods shipped to Iraq for Kuwaiti buyer but not paid for: Actual costs incurred (transportation costs)	NLG	5,648	NLG	0	0	No proof of direct loss	66-70	
							Contract	Goods shipped to Iraq for a Kuwaiti buyer but not paid for: Contract price	NLG	44,766	NLG	0	0	No proof of direct loss	66-70	
							Contract	Goods shipped to Iraq for a Kuwaiti buyer but not paid for: Actual costs incurred (transportation costs)	NLG	5,117	NLG	0	0	No proof of direct loss	66-70	
							Contract	Goods shipped to Iraq for a Kuwaiti buyer but not paid for: Commission	NLG	4,000	NLG	0	0	No proof of direct loss	66-70	
							Contract	Goods shipped to Kuwait but diverted: Contract price	NLG	5,174	NLG	0	0	No proof of loss	74-80	



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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Business transaction	Business loss: Compensation to shareholders	USD	73,945	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	29-30, 34	
						Business transaction	Course of dealing (Iraq): Loss of profits	USD	483,000	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	34, 126-128	
	Pakistan	4001202	M.M. Khan Overseas Construction Management Ltd.  (cont.)			Business transaction	Course of dealing (Iraq): Actual costs incurred (recruitment costs)	USD	298,440	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	34, 126-128	
						Business transaction	Business loss (Iraq): Actual costs incurred (payments to staff and other losses)	USD	375,000	USD	0	0	Part or all of claimed loss is unsubstantiated	29-30, 34, 131-132	
						Other tangible property	Damage or total loss (Iraq): Vehicles and furniture	USD	500,000	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	34, 151-153	
						Other	Mental pain and anguish	USD	350,000,000	USD	0	0	Part or all of loss is not direct (the alleged loss was not sustained by the claimant but by an individual)	21-22	
139	Pakistan	4001205	Haji Ayoob & Company	Duplicate claim – Losses reviewed by Panel in fourth instalment of “E2” claims											

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
140	Saudi Arabia	4002456	Saudi Clothes Hanger & Threatened Steel Wire Factory	SAR	38,280	10,222	Contract	Unclear	SAR	38,280	SAR	0	0	Failure to comply with formal filing requirements (Statement of claim; translation); Part or all of claimed loss is unsubstantiated	29-30, 33-34	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
141	Saudi Arabia	4002460	Al Rajhi Co. for Industry & Trade	SAR	3,285,970	877,429	Contract	Goods shipped, received but not paid for (unknown buyers): Commission	SAR	2,529,416	SAR	0	0	Failure to comply with formal filing requirements (Statement of claim; translation); Part or all of claimed loss is unsubstantiated	29-30, 33-34	0
							Contract	Goods shipped, received but not paid for (unknown buyers): Increased costs	SAR	383,350	SAR	0	0	Failure to comply with formal filing requirements (Statement of claim; translation); Part or all of claimed loss is unsubstantiated	29-30, 33-34	
							Business transaction	Decline in business: Loss of profit	SAR	373,204	SAR	0	0	Failure to comply with formal filing requirements (Statement of claim; translation); Part or all of claimed loss is unsubstantiated	29-30, 33-34	
142	Singapore	4001424	Sime Darby Edible Products Ltd.	USD	18,931	18,931	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	18,931	USD	18,931	18,931	N/A		18,931
143	Singapore	4001425	Lam Soon Oil & Soap MFG (S) Pte Ltd	USD	25,582	25,582	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	25,582	USD	25,582	25,582	N/A		25,582
144	Singapore	4001426	Containers Printers Pte Ltd	USD	37,030	37,030	Contract	Goods shipped to Kuwait but diverted: Actual costs incurred (transportation costs)	USD	37,030	USD	0	0	Part or all of claimed loss is unsubstantiated	80-83	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
145	Singapore	4001430	Sanyo Aquarium (Pte) Ltd	SGD	41,088	23,279	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SGD	41,088	SGD	0	0	No proof of direct loss	66-70	0
146	Spain	4001464	Construcciones Mecanicas Caballe S.A.	ESP	27,225,014	279,661	Contract	Sales contract interrupted before shipment (Kuwait): Increased costs and actual costs incurred	ESP	10,432,292	ESP	4,717,970	47,963	No proof of loss; Part or all of claimed loss is unsubstantiated	109-114	47,963
							Interest		ESP	16,792,722		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
147	Spain	4001580	Rasilan SA	USD	201,546	201,546	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	201,546	USD	0	0	No proof of direct loss	66-70	0
148	Switzerland	4001490	Baytur Trading S.A.	USD	688,080	688,080	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	272,263	USD	272,263	272,263	N/A		272,263
							Business transaction	Course of dealing: Loss of profits	USD	273,103	USD	0	0	Part or all of claimed loss is unsubstantiated	35, 126-128	
							Interest		USD	142,714		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	
149	Switzerland	4001512	Weisbrod-Zürer Ltd	CHF	32,777	25,369	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	CHF	32,777	CHF	32,777	24,208	N/A		24,208

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
150	Tunisia	4002591	Maison Tunisienne de Verre et de Miroiterie	TND	76,000	88,269	Contract	Unclear	TND	76,000	TND	0	0	Failure to comply with formal filing requirements (statement of claim; translation); Part or all of claimed loss is unsubstantiated	29-30, 33-34	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
151	Tunisia	4005785	Papeterie du Belvédère	USD	1,066,000	1,066,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,060,000	USD	0	0	Part or all of claimed loss is unsubstantiated	56-63	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	6,000	USD	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	46-51, 56-63	
152	Tunisia	4005786	Société Industrielle de Lingerie "SIL"	Claim withdrawn												
153	Tunisia	4005787	MISFAT	Claim withdrawn												
154	Turkey	4001608	Ozmaktas A.S.	USD	9,315	9,315	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	9,315	USD	0	0	"Arising prior to" exclusion	46-51	0
155	Turkey	4001609	Yateks Yakut Tarim Sanayi Ürünleri Ekspor A.S.	USD	1,501,802	1,501,802	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	964,462	USD	296,159	296,159	"Arising prior to" exclusion	46-51	390,384
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,802	USD	0	0	"Arising prior to" exclusion	46-51	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	82,500	USD	25,000	25,000	Part or all of claimed loss is unsubstantiated	105, 109-114	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	443,038	USD	69,225	69,225	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	105, 109-114, annex I		
156	Turkey	4001610	Toprak Dis Ticaret A.S.	USD	15,511	15,511	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	9,000	USD	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	6,511	USD	0	0	No proof of direct loss	66-70	
157	Turkey	4001611	Cepa Celebcioglu Dis Ticaret A.S.	USD	94,347	94,347	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	94,347	USD	84,471	84,471	Part or all of claimed loss is unsubstantiated	56-63	84,471
158	Turkey	4001612	Narin Gida Maddeleri Ithalat-Ihracat Sanayi & Ticaret Ltd.	USD	123,799	123,799	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	123,799	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
159	Turkey	4001613	Tar-Bes Tarim Ürünleri Ticaret ve Sanayi Ltd. STI.	USD	191,815	191,815	Contract	Goods paid for but not provided (Iraq): Contract price	USD	39,050	USD	39,050	39,050	N/A		39,050
							Contract	Purchase contract interrupted before shipment (Iraq): Loss of profit	USD	143,979	USD	0	0	No proof of loss	101-114	
							Interest		USD	8,786		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
160	Turkey	4001614	Polinas Plastik Sanayii Ve Ticaret A.S.	USD	101,809	101,809	Contract	Goods shipped to Iraq but diverted: Contract price	USD	101,809	USD	91,628	91,628	Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	79-83, annex I	91,628
161	Turkey	4001615	Edip Özalpin Export-Import Co.	USD	82,803	82,803	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	82,803	USD	76,591	76,591	"Arising prior to" exclusion	46-51	76,591
162	Turkey	4001616	Karakayalar Textile Foreign Trade Co.	USD	17,495	17,495	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	17,495	USD	0	0	No proof of direct loss	66-70	0
163	Turkey	5000149	Eti Holdings A.S.	USD	722,180	722,180	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	219,100	USD	219,100	219,100	N/A		219,100
							Contract	Sales contract interrupted before shipment (Iraq): Loss of export incentive payments	USD	503,080	USD	0	0	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	67	
164	United Arab Emirates	4001738	Al Bazzi Furniture	AED	584,372	159,186	Business transaction	Course of dealing (United Arab Emirates): Increased costs (transportation costs)	AED	37,558	USD	0	0	No proof of loss	131-132	0
							Business transaction	Currency fluctuations: Loss of profit	AED	127,016	AED	0	0	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	162-163	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Business transaction	Course of dealing (United Arab Emirates): Loss of profit	AED	419,804	AED	0		No proof of direct loss	126-128		
165	United Kingdom	4001789	Parke Davis & Co Ltd	Claim withdrawn												
166	United Kingdom	4001792	Musicland Ltd	GBP	269	511	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	269	GBP	0		Part or all of claimed loss is unsubstantiated	89	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
167	United Kingdom	4001794	Feedback Instruments Limited	GBP	257,951	490,401	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	90,785	GBP	0	0	No proof of direct loss	56-63	2,365
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	GBP	165,889	GBP	0	0	No proof of direct loss; Insufficient evidence of value; Failure to establish appropriate efforts to mitigate	109-113, annex I	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	1,277	GBP	1,277	2,365	N/A		
168	United Kingdom	4001795	Mitsa International Limited	DEM	4,973	3,413,106	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,415,014	USD	538,626	538,626	"Arising prior to" exclusion	46-51	603,788
				GBP	33,289		Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	21,263	GBP	21,263	39,376	N/A		
				USD	3,346,635		Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	93,849	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	109-113, annex I	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
	United Kingdom	4001795	Mitsa International Limited  (cont.)			Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	DEM	4,973	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	109-113, annex I		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	87,448	USD	0	0	"Arising prior to" exclusion	46-51		
						Other tangible property	Damage or total loss (Iraq): Repair/replacement costs	USD	34,381	USD	25,786	25,786	Insufficient evidence of value	153		
						Payment or relief	Detention (Iraq): Compensation for detention	USD	11,250	USD	0	0	Part or all of claimed loss is unsubstantiated	141		
						Interest		USD	679,433		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178		
						Interest		GBP	12,026		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178		
						Interest		USD	25,260	USD	0	0	Principal sum not compensable			
169	United Kingdom	4001797	Pegler Ltd as agents for F.T.H. Holdings Ltd	GBP	35,999	68,439	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	17,657	GBP	17,657	32,698	N/A		65,828
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	452	GBP	0	0	No proof of direct loss	86-88		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	17,890	GBP	17,890	33,130	N/A		
170	United Kingdom	4001804	United Trading Group (UK) LTd	USD	233,000	233,000	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	233,000	USD	0	0	Part or all of claimed loss is unsubstantiated	89	0
171	United Kingdom	4001805	Philip & Tacey Ltd.	GBP	1,950	3,707	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	147	GBP	0	0	No proof of direct loss	66-70	2,241
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	593	GBP	0	0	No proof of direct loss	86-88	
							Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	GBP	1,210	GBP	1,210	2,241	N/A		
172	United Kingdom	4001806	SKS (Plant & Equipment) Ltd.	GBP	224,887	427,542	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	77,368	GBP	2,491	4,613	"Arising prior to" exclusion	46-51	5,928
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	40,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-112	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	GBP	54,611	GBP	0	0	Part or all of claimed loss is unsubstantiated; Trade embargo is the sole cause	24, 109-112		
	United Kingdom	4001806	SKS (Plant & Equipment) Ltd.  (cont.)			Contract	Goods shipped, received but not paid for and sales contract interrupted before shipment (Iraq): Increased costs (finance costs)	GBP	51,059	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	55, 106, 110-112		
						Contract	Goods shipped but diverted (Kuwait): Increased costs (transportation and finance costs)	GBP	779	GBP	710	1,315	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	79-83		
						Contract	Goods shipped but diverted (Kuwait): Increased costs (finance costs)	GBP	1,070	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	74-83		
173	United Kingdom	4001807	H.P. Miller & Co., Ltd.	GBP	2,130	4,049	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	2,130	GBP	0	0	No proof of direct loss	66-70	0
174	United Kingdom	4001808	Bartels Rawlings International Limited	GBP	827,137	1,572,504	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	315,420	GBP	124,974	231,433	"Arising prior to" exclusion	46-51	231,433
						Contract	Sales contract interrupted before shipment (Jordan): Contract price	GBP	88,050	GBP	0	0	No proof of direct loss	104		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Real property	Damage or total loss (United Kingdom): Property value	GBP	298,000	GBP	0	0	Part or all of loss is not direct	40, 55	
						Interest		GBP	125,667		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
175	United Kingdom	4001812	Napp Pharmaceutical Group Limited	GBP	1,335,624	2,539,209	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,335,624	GBP	762,782	1,412,559	"Arising prior to" exclusion	46-51	1,412,559
176	United Kingdom	4001814	British Feather Co. Ltd.	GBP	373	709	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	373	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
177	United Kingdom	4001826	Contitrades Ltd	GBP	228,858	435,091	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	42,768	GBP	42,768	79,200	N/A		251,506
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profits	GBP	186,090	GBP	93,045	172,306	Calculated loss is less than loss alleged	114	
178	United Kingdom	4001827	Cassell PLC	GBP	724	1,376	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	724	GBP	724	1,341	N/A		1,341
179	United Kingdom	4001844	SCM Chemicals Limited	USD	50,000	50,000	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	50,000	USD	50,000	50,000	N/A		50,000
180	United Kingdom	4001845	Alfred Dunhill Limited	USD	26,045	26,045	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	26,045	USD	0	0	Part or all of loss is not direct	66-70	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
181	United Kingdom	4001846	Aldon Casual Wear Ltd	GBP	12,576	23,909	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	GBP	2,511	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-112	0
							Contract	Sales contract interrupted before shipment (Saudi Arabia): Loss of profit	GBP	8,359	GBP	0	0	Part or all of loss is outside compensable area; Part or all of claimed loss is unsubstantiated	104, 109-112, 118-120	
							Contract	Sales contract interrupted before shipment (United Arab Emirates): Loss of profit	GBP	678	GBP	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is outside compensable area	104, 109-112, 118-120	
							Contract	Sales contract interrupted before shipment (Qatar): Increased costs (discount provided to alternative buyer)	GBP	1,028	GBP	0	0	Part or all of loss is not direct; Part or all of loss is outside compensable area	104, 118-120	
182	United Kingdom	4001847	East Healthcare Limited	GBP	130,090	247,319	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	130,090	GBP	0	0	"Arising prior to" exclusion	46-51	0
183	United Kingdom	4001849	Pharmax Limited	GBP	6,458	12,278	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	5,850	GBP	5,557	10,291	Calculated loss is less than loss alleged	114	11,417

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				<u>Amount claimed in original currency <sup>b</sup></u>	<u>Total amount claimed restated in USD <sup>c</sup></u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total amount recommended in USD</u>	
						Contract	Sales contract interrupted before shipment (Kuwait) Increased costs (scrapping costs)	GBP	608	GBP	608	1,126	N/A		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
184	United Kingdom	4001850	Tenby Industries Ltd	GBP	90,149	171,387	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	24,461	GBP	24,461	45,298	N/A		45,298
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	65,689	GBP	0	0	No proof of direct loss	66-70	
185	United Kingdom	4001853	Intermarex Corporation PLC	GBP	77,286	2,047,736	Contract	Goods shipped to Iraq but diverted: Contract price	USD	276,137	USD	276,137	276,137	N/A		485,032
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	77,286	GBP	0	0	"Arising prior to" exclusion	46-51	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	172,691	USD	131,245	131,245	Calculated loss is less than loss alleged	114	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	102,171	USD	77,650	77,650	Calculated loss is less than loss alleged	114	
							Other tangible property	Damage or total loss (Iraq): Beams and cops	USD	1,349,805	USD	0	0	No proof of loss	151-152	
							Interest			unspecified		Awaiting decision	Awaiting decision	Interest (GC decision 16)	178	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
186	United Kingdom	4001856	Entlyre Ltd	GBP	325,884	619,551	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	52,115	GBP	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	24,222	GBP	0	0	"Arising prior to" exclusion	46-51	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	161,533	GBP	0	0	"Arising prior to" exclusion	46-51	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	87,438	GBP	0	0	"Arising prior to" exclusion	46-51	
187	United Kingdom	4001857	Gallaher International Ltd	USD	609,730	609,730	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	17,330	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	66-70	0
							Contract	Goods shipped to Kuwait but diverted: Value of goods	USD	162,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	74-80	
							Business transaction	Course of dealing (Kuwait): Loss of profits	USD	430,400	USD	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value	126-128	
188	United Kingdom	4001859	S Jerome & Sons (Holdings) p.l.c	GBP	75,400	143,346	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	7,525	GBP	0	0	No proof of direct loss	66-70	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Kuwait): Value of goods	GBP	67,875	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-112		
189	United Kingdom	4001860	Tradco PLC	GBP	1,246,278	3,759,902	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,116,318	GBP	96,200	178,148	"Arising prior to" exclusion	46-51	247,270
				NLG	865,496		Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	95,905	USD	0	0	"Arising prior to" exclusion	46-51	
				USD	899,072		Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	129,960	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	335,324	USD	64,462	64,462	Part or all of claimed loss is unsubstantiated	109-112	
							Contract	Sales contract interrupted before shipment: Freight charges	USD	4,660	USD	4,660	4,660	N/A		
							Contract	Sales contract interrupted before shipment (Iraq): Commission	USD	433,196	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	109-112	
							Contract	Sales contract interrupted before shipment (Iraq): Commission	NLG	865,496	NLG	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	109-112	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq): Commission	USD	29,987	USD	0	0	"Arising prior to" exclusion	46-51		
190	United Kingdom	4001861	Genpack International Ltd.	USD	1,285,357	1,285,357	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,285,357	USD	232,639	232,639	"Arising prior to" exclusion; Part or all of loss is not direct	46-51, 54	232,639
191	United Kingdom	4001864	Romi Ltd (Formerly LPC Chemicals & Dyes Ltd.)	GBP	549,863	1,045,367	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	549,863	GBP	0	0	"Arising prior to" exclusion	46-51	0
							Interest				GBP	0	0	Principal sum not compensable		
192	United Kingdom	4001869	Duplograph Limited T/A Duplograph Medical System	GBP	3,020,250	5,741,920	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,097,847	GBP	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	46-51, 56-63	0
							Business transaction	Course of dealing: Loss of profit	GBP	1,648,325	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	117-128	
							Interest		GBP	274,078	GBP	0	0	Principal sum not compensable		
193	United Kingdom	4001870	Parkfame Engineering Ltd.	USD	208,323	208,323	Contract	Goods shipped but diverted (Iraq): Contract price	USD	21,470	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	74-82	73,355
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	69,510	USD	69,510	69,510	N/A		
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	113,498	USD	0	0	"Arising prior to" exclusion	46-51	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,845	USD	3,845	3,845	N/A		

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
194	United Kingdom	4001880	Britwear Ltd	GBP	31,448	59,787	Contract	Goods shipped to Kuwait but diverted: Loss of profits	GBP	15,619	GBP	15,619	28,924	N/A		51,513
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	9,217	GBP	9,217	17,069	N/A		
							Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation costs)	GBP	6,612	GBP	2,981	5,520	Part or all of claimed loss is unsubstantiated		
195	United Kingdom	4001881	NEI International Combustion Limited	GBP	124,700	237,072	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	109,025	GBP	17,565	32,528	Part or all of loss is not direct	54	32,528
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	15,675	GBP	0	0	"Arising prior to" exclusion	46-51	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
196	United Kingdom	4001882	Oscott Engineering Limited	GBP	562,388	1,069,179	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	112,350	GBP	0	0	"Arising prior to" exclusion	46-51	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	362,837	GBP	0	0	"Arising prior to" exclusion	46-51	
							Contract	Goods shipped, received but not paid for (Iraq): Increased costs (finance costs)	GBP	55,901	GBP	0	0	Principal sum not compensable		
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	31,300	GBP	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value	109-112	
197	United Kingdom	4001883	ISC Chemicals Limited	USD	26,481	26,481	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	26,481	USD	0	0	No proof of direct loss	86-87	0
198	United Kingdom	4001887	Threshvale Ltd.	GBP	35,103	66,736	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	23,103	GBP	23,103	42,783	N/A		42,783
							Business transaction	Course of dealing (Kuwait): Loss of profits	GBP	12,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	126-128	

<u>No.</u>	<u>Submitting entity</u>	<u>UNCC claim number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments <sup>a</sup></u>			<u>Reclassified amount <sup>d</sup></u>				<u>Decision of the Panel of Commissioners <sup>e</sup></u>					
				<u>Amount claimed in original currency <sup>b</sup></u>	<u>Total amount claimed restated in USD <sup>c</sup></u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total amount recommended in USD</u>		
199	United Kingdom	4001964	William R. Warner & Co. Limited	KWD	14,582	50,457	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	KWD	14,582	KWD	14,582	50,457	N/A		50,457

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
200	United Kingdom	4001965	Lepic Exports Limited	GBP	120,056	228,243	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	109,729	GBP	73,152	135,467	"Arising prior to" exclusion	46-51	154,591
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	8,399	GBP	8,399	15,554	N/A		
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,928	GBP	1,928	3,570	N/A		
201	United Kingdom	4001966	MWH Ltd. (formerly MW Hardy & Co. Ltd.)	GBP	674,971	1,283,215	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	259,310	GBP	129,655	240,102	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	109-114	511,417
							Contract	Sales contract interrupted before shipment (Iraq): Increased costs (bank charges and finance costs)	GBP	293,020	GBP	146,510	271,315	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	95, 106-107, 109-112	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,200	GBP	0	0	"Arising prior to" exclusion	46-51	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	121,441	GBP	0	0	"Arising prior to" exclusion	46-51	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
202	United Kingdom	4002031	Wood Harris Ltd	GBP	29,910	56,863	Contract	Sales contract interrupted before shipment (Kuwait)	GBP	29,910	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-112	0
203	United Kingdom	4002033	UDO Group Export Ltd.	GBP	3,225	6,131	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	3,225	GBP	3,225	5,972	N/A		5,972
204	United Kingdom	4002038	Pall Biomedical Limited	USD	62,876	62,876	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	62,876	USD	62,876	62,876	N/A		62,876
205	United Kingdom	4002040	Cramerco Limited	USD	40,213	40,213	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	40,000	USD	40,000	40,000	N/A		40,000
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (bank charges)	USD	213	GBP	0	0	No proof of direct loss	90	
206	United Kingdom	4002383	Incom Limited	USD	777,200	777,200	Business transaction	Increased costs: Insurance premiums	USD	26,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	34, 130-132	0
							Business transaction	Increased costs: Cost of floating and towing vessel	USD	55,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	34, 130-132	
							Business transaction	Increased costs: Claim by prospective buyer	USD	96,200	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	34, 130-132	
							Other tangible property	Damage or total loss (Kuwait): Value of goods	USD	500,000	USD	0	0	No proof of direct loss	151-152	

No.	Submitting entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		USD	100,000	USD	0	0	Principal sum not compensable			
207	United States of America	4000619	Scheuer International Trading, Inc.	USD	4,576,951	4,576,951	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,876,622	USD	0	0	"Arising prior to" exclusion	46-51	0
						Interest		USD	700,329	USD	0	0	Principal sum not compensable			

Notes to table of recommendations

<sup>a</sup> 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.

<sup>b</sup> Currency codes: AED (UAE dirham), ATS (Austrian schilling), AUD (Australian dollar), BEF (Belgian franc), CHF (Swiss franc), CYP (Cyprus pound), DEM (Deutsche Mark), ESP (Peseta), FRF (French franc), GBP (Pound sterling), INR (Indian rupee), ITL (Italian lira), JPY (Yen), KWD (Kuwaiti dinar), NLG (Guilder), SAR (Saudi Arabian riyal), SGD (Singapore dollar), TND (Tunisian dinar), USD (United States dollar).

<sup>c</sup> In the column entitled "Total amount claimed restated in USD", for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics or, in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an

indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 176 to 182 above.

<sup>d</sup> In the columns under the heading entitled “Reclassified claim”, the Panel has re-categorized certain of the losses using standard classifications, as appropriate, since many claimants have presented similar losses in different ways (see columns entitled “Type of loss” and “Sub-category”). This procedure is intended to ensure consistency, equality of treatment and fairness in the analysis of the claims and is consistent with the practice of the Commission. In addition, the amount stated in the claim form for each element of loss is also reflected.

<sup>e</sup> As used in this table, “N/A” means not applicable.

<sup>f</sup> The Panel notes that the Kuwaiti debtor in this case has been awarded compensation for its loss of stock.

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