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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS
CONCERNING THE ELEVENTH 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 No.</u>
7	Criteria for additional categories of claims	S/AC.26/1991/7/Rev.1
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

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

<u>Short name</u>	<u>Title</u>	<u>Document No.</u>
E1(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E1" claims	S/AC.26/1999/13
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(5) report	Report and recommendations made by the Panel of Commissioners concerning the fifth instalment of "E2" claims	S/AC.26/2000/17
E2(6) report	Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims	S/AC.26/2001/1
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.26/2001/19
E2(9) report	Report and recommendations made by the Panel of Commissioners concerning the ninth instalment of "E2" claims	S/AC.26/2001/27
E2(10) report	Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of "E2" claims	S/AC.26/2002/R.2
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

Introduction

1. The Governing Council of the United Nations Compensation Commission (the “Commission”), at its twenty-first session in 1996, appointed the present Panel of Commissioners, composed of Messrs. Bernard Audit (Chairman), José María Abascal and David D. Caron (the “Panel” or the “E2 Panel”) to review “E2” claims. These claims were submitted by non-Kuwaiti corporations, public sector enterprises and other private legal entities (excluding oil sector, construction/engineering, export guarantee/insurance and environmental claimants). 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 eleventh instalment of “E2” claims.

2. This instalment consists of 221 claims filed by 25 Governments on behalf of claimant entities primarily operating in the trade of goods and supply of services at the time of Iraq’s invasion and occupation of Kuwait. Prior to the Panel’s completion of its review of the claims, three claims were withdrawn by claimants, and six claims were transferred by the Executive Secretary after consultation with the Panel to a different Panel to be considered with related claims. In addition, elements of eight claims relating to the loss of use of the claimant’s funds have been deferred to a later instalment of “E2” claims where this issue will be addressed by the Panel. The Panel has made recommendations on the remaining portions of these claims in this instalment. Hence, in this report, the Panel reviews 212 claims involving a claimed amount of 412,948,412 United States Dollars (USD) and defers to a later instalment portions of claims in the amount of USD 129,601.¹ The claims in this instalment 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.

3. The role and tasks of the Panel, the applicable law and criteria, the liability of the Government of the Republic of Iraq (“Iraq”) and a description of the applicable evidentiary requirements have been stated in detail in this Panel’s report and recommendations concerning the first instalment of “E2” claims.² Within this framework, three tasks have been entrusted to the Panel. First, the Panel must determine whether the various types of losses alleged by claimants are, in principle, compensable before the Commission and, if so, the appropriate criteria for the valuation of compensation. Second, it 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 recommend awards thereon.

4. Section I of this report provides an overview of the claims. The procedure followed by the Panel in processing the claims is described in section II. The legal principles generally applicable to the claims are described in section III. The review of the claims is set out in greater detail in section IV below. Certain incidental issues are discussed in section V. Finally, a tabular summary of the particular recommendations with respect to each claim is attached as annex II.

I. OVERVIEW OF THE CLAIMS

5. The claimants are non-Kuwaiti entities that were primarily operating in the trade of goods and supply of services as of 2 August 1990. Most claimants were engaged in the manufacture, import and export of a variety of goods, ranging from food products, consumer goods, machinery, chemicals and construction materials. Other claimants were engaged in the repair and maintenance of industrial machinery and equipment.

6. Many claimants had contracts to provide goods or services to customers located in the Middle East, and some had business premises or agents in the Middle East. The claimants allege that Iraq's invasion and occupation of Kuwait disrupted these ongoing business activities. Some claimants seek compensation for the non-payment of goods or services provided under the contracts. In the case of contracts that were interrupted prior to completion of performance, claimants typically claim for the costs incurred in performing the contracts or the loss of anticipated profits. A number of claimants seek compensation for goods lost or destroyed in transit, or for losses incurred when goods originally shipped to buyers located in Iraq or Kuwait were resold at a price below the original contract price. Other claimants seek to recover the loss of profits from discontinued or reduced business operations. A number of these claimants have also claimed for tangible property losses, evacuation costs and the increased costs of operations, including additional insurance, freight and staff costs.

7. The various types of losses for which the claimants seek compensation are discussed in greater detail in section IV below.

II. PROCESSING OF THE CLAIMS AND PROCEDURAL MATTERS

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. Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the claims in this instalment in his thirty-fifth report dated 12 April 2001.

9. The Panel was presented with the claims by the Executive Secretary pursuant to article 32 of the Rules on 31 August 2001 and was briefed upon them by the secretariat during the first substantive meeting of the Panel on this instalment on 17 September 2001. In its second procedural order dated 18 May 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, the variety of the issues raised, the volume of documentation submitted with the claims, and the time afforded to Iraq to provide written comments with respect to the claim files transmitted to Iraq pursuant to the procedural orders described in paragraph 12 below.

10. Given those same factors, as well as the complexity of the verification and valuation issues in these claims, 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.

11. The secretariat and the expert consultants undertook a preliminary review of the claims in order to identify any additional information and documentation that would assist the Panel in properly verifying and valuing the claims. After consultation with the Panel and 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.

12. In its first procedural order dated 29 March 2001, the Panel instructed the secretariat to transmit to Iraq the claimants’ documents in relation to 53 claims: in particular, those claims (a) based on letters of credit issued by Iraqi banks; (b) involving bilateral agreements with Iraq; or (c) relating to transactions with an Iraqi party in respect of which the Panel considered that Iraq’s comments could assist in its review of the claim. Iraq was invited to submit its comments on such documentation and to respond to questions posed by the Panel by 1 October 2001. Iraq did so on 10 October 2001. The comments and responses of Iraq were nonetheless considered by the Panel in its review of the claims, since such consideration did not delay the Panel’s completion of its review and evaluation of the claims within the time period prescribed by the Rules.

13. In verifying the claims, valuing the losses and determining the appropriate amount of compensation, if any, the Panel took into consideration the information and documentation provided by the claimants in response to the article 34 notifications, Iraq’s comments and documents filed in response to the questions raised in the Panel’s first procedural order, and the comments submitted by a number of Governments in response to the Executive Secretary’s reports made pursuant to article 16 of the Rules. The Panel also considered the claim files and claim-specific reports prepared by the secretariat and the expert consultants under the Panel’s supervision and guidance. The Panel applied the procedures and methods of verification

and valuation described in its previous reports.³ Where necessary, the Panel adapted these procedures and methods to take into account specific aspects of the claims in this instalment.

14. In reviewing the claims, the Panel, consistent with its previous practice, has taken measures to ensure that, as required by Governing Council decisions 7 and 13, compensation is not awarded more than once for the same loss.⁴ Among other things, the Panel requested the secretariat to conduct the necessary checks whenever it appeared that the loss under review might be the basis of another claim before the Commission (“cross-check investigation”).⁵ Where a claim has been found to be compensable in this instalment and compensation for the same loss has been awarded in another claim, the amount of compensation awarded in the other claim has been deducted from the compensation calculated for the claim in this instalment. Where it appears that another claim for the same loss is pending before the Commission, the relevant information is provided to the Panel reviewing the other claim in order to prevent multiple compensation.

15. As between two claimants seeking compensation for the same loss (such as a seller of goods and a Kuwaiti importer), it is the Panel’s conclusion that the right of a claimant to maintain a claim should not necessarily be determined on the basis of which party had title to the goods or bore the risk of loss under the terms of the contract, but rather on the basis of which party suffered an actual loss, taking into account whether or not payment for the goods had been made to the seller.⁶

16. Similarly, the Panel notes the guidance of the Governing Council in paragraph 25 of decision 7 that “any compensation ... already received from any source will be deducted from the total amount of losses suffered”. Both the original claim form and the article 34 notification utilized in this instalment required the claimant to disclose any compensation it has received or may receive from any source other than the Commission. In paragraphs 17 to 19 below, the Panel examines various issues relating to this rule.

17. A number of claimants have received part or even full compensation from an insurer, including governmental export-credit guarantee agencies. Some claimants have submitted claims on behalf of their insurers. Consistent with its previous findings, the Panel concludes that claims submitted in respect of losses for which an indemnity had been received from an insurer “are not admissible unless the claimant produces a mandate from the insurance company confirming that the claimant is authorized to seek in its own name compensation on behalf of the insurer”.⁷ The Panel finds that this requirement is satisfied in two claims under review brought on behalf of a governmental guarantee agency to recover the insured portion of a loss, where each claimant established that it was obliged under the policy to pursue recovery on behalf of the agency. Conversely, where the requirement has not been met, payments received by a claimant from its insurers have been deducted from any compensation to be recommended for the claim in this instalment. Where the claimant alleges that the insurer only compensated a portion of its loss, it is incumbent upon the claimant to establish which part of the claim was covered by insurance so as to enable the Panel to examine whether the uncovered part of the claim is compensable and to avoid multiple recovery for the same loss.

18. The Commission is not an exclusive forum for losses that a claimant may have suffered as a result of Iraq’s invasion and occupation of Kuwait.⁸ Indeed, some claimants have resorted to other legal means

to recover their losses, notably by bringing an action before a national court or an arbitration tribunal. In order to prevent multiple recovery, the Governing Council, in decision 13, requested Iraq and other Governments to provide information to the Commission about pending lawsuits or other proceedings against Iraq relating to losses resulting from Iraq's invasion and occupation of Kuwait. Similarly, in questions from the Panel, both the claimants and Iraq have been requested to provide the Panel with information about claims in other forums against Iraq or any other third party, which have sought compensation for the same losses as those alleged in the claims.

19. Accordingly, the Panel finds that the existence of an unpaid judgment or arbitral award in itself does not necessarily preclude the claimant from recovering compensation before the Commission.⁹ In some cases, the claimant alleges that a judgment or award that has been satisfied does not cover the entire loss and it seeks compensation for the remaining unrecovered loss. Under these circumstances, the Panel required the claimant to provide sufficient evidence to enable the Panel to determine which portion of the claim has been compensated in the other forum.¹⁰

III. LEGAL FRAMEWORK

A. General principles

20. The vast majority of the legal issues raised by the claims in the present instalment have been addressed in previous reports by this or other panels, notably by the “E2A” Panel. This Panel is guided by the findings in these reports. Before reviewing the claims, the Panel recalls the principles generally applicable.

21. Security Council resolution 687 (1991), paragraph 16, establishes Iraq’s liability for losses arising from its invasion and occupation of Kuwait:

“[The Security Council] reaffirms 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.”

22. The clause in paragraph 16 of resolution 687 (1991) relating to “the debts and obligations of Iraq arising prior to 2 August 1990” (the “arising prior to” clause) has been interpreted by this Panel in its first report. The Panel has found that this clause was intended to exclude from the jurisdiction of the Commission Iraq’s “old debt” that had accumulated primarily in the 1980s during the war between the Islamic Republic of Iran and Iraq.¹¹ The Panel concluded that, for the purposes of resolution 687 (1991), when the performance giving rise to the debt had been rendered by a claimant more than three months before Iraq’s invasion and occupation of Kuwait, that is, prior to 2 May 1990, a claim based on payment owed for such performance is to be considered as a debt or obligation arising prior to Iraq’s invasion and occupation of Kuwait and is therefore outside the jurisdiction of the Commission.¹² The interpretation of this requirement and the Panel’s earlier findings, as they relate to the claims and types of losses in this instalment, are addressed in paragraphs 37 to 42 and 97 to 98 below.

23. Security Council resolution 687 (1991) requires that the causal link between Iraq’s invasion and occupation of Kuwait and the loss be “direct” (the “directness requirement”). Paragraph 21 of Governing Council decision 7 establishes the basic rule as to what constitutes a “direct loss” for category “E” claims:

“These payments are 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. This will include any loss suffered as a result of:

“(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.”

Paragraph 21 is not exclusive and leaves open the possibility that there may be causes of “direct loss” other than those enumerated.¹³

24. On 6 August 1990, Security Council resolution 661 (1990) imposed on Iraq and Kuwait a trade embargo in order to bring Iraq’s invasion and occupation of Kuwait to an end and to restore the sovereignty and territorial integrity of Kuwait. Under Governing Council decision 9, losses that are due solely to the trade embargo and related measures (the “trade embargo”) are not compensable.¹⁴ Governing Council decision 9 further provides that compensation is not to be awarded for trade embargo losses except to “the extent that Iraq’s unlawful invasion and occupation of Kuwait constituted a cause of direct loss ... which is separate and distinct from the trade embargo and related measures”.¹⁵ The application of this requirement to the claims and types of losses in this instalment is explained in paragraphs 47 and 48 below.

25. With regard to the valuation principles applicable to contract losses, the Panel recalls the findings of the “E2A” Panel that:

“The standard measure of compensation for each loss that is deemed to be direct should be sufficient to restore the claimant to the same financial position that it would have been in if the contract had been performed. The claimant should not be placed in a better position than it would have been in, had the contract been performed.”¹⁶

26. Finally, 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 paragraphs 63 and 84 below.

B. Evidentiary requirements

27. Paragraph 3 of article 35 of the Rules provides that corporate claims “must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and amount of the claimed loss”. The Panel found that a number of claims, or portions thereof, were defective in this respect.

28. A number of claimants asserted that they were unable to produce the necessary evidence, in all or in part, 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 cannot accept the passage of time or the routine destruction of the claimant's records in the course of its business activity as adequate reasons to relieve a claimant from the evidentiary requirements of article 35 of the Rules. It is incumbent upon a claimant to preserve all documents within its control that may be relevant to the determination of a claim.

29. In some instances, the claimants filed a summary description of the losses alleged but failed to submit the underlying documents supporting the circumstances or the amount of such losses.¹⁷ In others, although the claimants submitted documentation, they did not organize their submission in an understandable fashion or did not supply explanations sufficient to allow the Panel to link the evidence to the particular elements of damage alleged.

30. A number of claimants 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. A number of claimants did not respond to the article 34 notifications sent to them, or only partially responded to some of the questions.

31. Where the lack of supporting evidence or explanation was only partial, the Panel has made deductions to any recommended awards to reflect these deficiencies. Where the lack of supporting evidence was so extensive or the presentation of the claim was so unclear as to prevent the Panel from understanding the circumstances of the losses claimed or from ascertaining whether the losses are compensable, the Panel recommended that no compensation be awarded for the claim, or the relevant portions thereof, on the ground that the claim was unsubstantiated. However, this Panel and the "E2A" Panel have recognized that some flexibility is required where Iraq's invasion and occupation of Kuwait made it impossible to gather the necessary proof, such as in the case of records destroyed during the invasion.¹⁸

IV. REVIEW OF THE CLAIMS

32. In this section, the Panel proceeds by loss type to examine the specific issues raised by the claims under review. For each type of loss, the main fact patterns of the claims are described briefly under the heading “Claims description”, followed by a discussion of the specific legal principles applicable to the claims under the heading “Compensability”. In its analysis of the claims, the Panel is guided by its previous findings and by the findings of other panels. The Panel’s recommendations with respect to each claim are set forth in annex II.

A. Provision of goods and services for which payment was not received

1. Contracts involving Iraqi parties

(a) Claims description

33. Many claimants seek compensation for unpaid sums due under contracts with Iraqi parties involving the supply of a wide range of goods or services. Some contracts involved specific tasks, such as the repair of a particular piece of machinery; others involved the provision of services on an “as needed basis”. The terms of payment varied from payment due upon presentation of shipping documents, to several months following completion of the transaction and, in one claim, over a year after the date of the bill of lading.

34. In a number of instances, the transactions with Iraqi customers were to be paid by irrevocable letters of credit issued by an Iraqi bank, which were not honoured after 2 August 1990. In one claim, the letter of credit could not be honoured because payment for work already performed was contingent upon the final completion of a project that was halted as a consequence of Iraq’s invasion of Kuwait.

35. Typically, the claimants seek to recover the original contract price of the services or goods. Some claimants also seek additional costs associated with the non-payment, such as bank charges for letters of credit and bank guarantees or interest on bank overdrafts and loans. One claimant also seeks compensation for the cost of efforts to collect unpaid amounts due by an Iraqi debtor.

(b) Compensability

36. In its previous reports, the Panel has considered the application of the “arising prior to” clause and the directness requirement contained in Security Council resolution 687 (1991) to claims involving non-payment for goods delivered or services provided to Iraqi parties.

(i) Jurisdiction under the “arising prior to” clause

37. In implementing the principles recalled in paragraph 22 above with respect to debts of an Iraqi party for the supply of goods, the Panel recalls the conclusion in its first report, also adopted by the “E2A” Panel, that the claimant’s performance is defined by the shipment of the goods and that a claim for non-payment based on a sales contract with an Iraqi party is outside the Commission’s jurisdiction if the shipment of the goods took place prior to 2 May 1990.¹⁹

38. The Panel also notes the conclusion of the “E2A” Panel that, where the sale of goods to an Iraqi party was to be paid by a letter of credit that has not been honoured by the bank, the exporter may base a claim either upon the letter of credit or upon the underlying sales contract. In such cases, the “E2A” Panel concluded that, in order to determine whether the exporter’s claim is within the Commission’s jurisdiction under the “arising prior to” clause, the Panel should look to the date on which the claimant presented to the bank documents in conformity with the requirements of the letter of credit, as well as to the date of performance of the underlying transaction, for example, the date of shipment of the goods. In so noting, the Panel adopts the “E2A” Panel’s finding that, for the exporter’s claim to be within the Commission’s jurisdiction, the claimant must have presented to the “confirming” or “advising” bank conforming documents on or after 2 May 1990, provided that the exporter’s shipment of the goods was made within 21 days of the presentation of documents, i.e. on or after 11 April 1990.²⁰

39. With respect to debts of an Iraqi party for the provision of services, the Panel recalls the conclusion in its first report that, as a general rule, for the purposes of the “arising prior to” clause, such claims are outside the Commission’s jurisdiction where the performance giving rise to the debt had been rendered by the claimant prior to 2 May 1990.²¹

40. In respect of claims involving the performance of a number of separate undertakings, the Panel recalls the conclusion in its first report that, where performance was still ongoing as at 2 August 1990, the “arising prior to” clause would apply “to those portions of performance that are separately identifiable in so far as the parties agreed in the contract that a particular payment would be made for a particular portion of the overall work called for under the contract”.²² In respect of claims involving the performance of a single undertaking, the “E1” Panel, in the context of a contract with an Iraqi party to provide services and equipment over a period from March 1990 to July 1990, concluded that as the claimant undertook a single contractual obligation “with no provision for payment for anything less than delivery of the complete package”, its performance for the purposes of the “arising prior to” rule was not complete until the final delivery was made.²³

41. In determining when performance was rendered for purposes of the “arising prior to” clause, the Panel notes that the date on which the work was performed must be established. In the present context of claims for the supply of goods and services, the Panel observes that some claimants submitted dated invoices showing the amounts due from Iraqi parties, but did not provide evidence that directly demonstrated the date when the claimants fulfilled the obligations that entitled them to request payment. In such cases, the Panel has ascertained the date on which the work was performed on a case-by-case basis, considering, where possible, such factors as the date of the invoice, the claimant’s billing history with the Iraqi party and industry practice.

42. Claims have been submitted relating to contracts where the original payment dates were rescheduled; others relate to contracts with unusually long payment terms. In its first report, the Panel noted that the rescheduling of contract debts and unusually long payment terms may have the effect of masking the true age of a debt. The Panel concluded that, for purposes of the “arising prior to” rule, old debts cannot be made “new” by deferments or reschedulings and therefore that the claims involving such payment arrangements are outside the jurisdiction of the Commission.²⁴

(ii) Application of the directness requirement

43. For a claim to be compensable, the Panel must find that the loss in question was a direct result of Iraq's invasion and occupation of Kuwait. The Panel notes the findings by the "E2A" Panel with respect to the causes of the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods or services provided before the invasion.²⁵ The "E2A" Panel concluded that the actions of Iraq's officials during the invasion and occupation of Kuwait, the military operations by Iraq and by the Allied Coalition Forces to liberate Kuwait and the ensuing breakdown of civil order in Iraq, directly caused such losses within the meaning of paragraph 21 of Governing Council decision 7.²⁶ The Panel adopts these findings and applies them to claims for amounts due but unpaid by Iraqi purchasers and Iraqi banks for goods and services provided.²⁷

44. In determining when payment from the Iraqi party was due, the Panel looks to the underlying agreement between the parties. Where payment was not due until after 2 March 1991, the Panel notes that the "E2A" Panel has considered the compensability of such losses in connection with claims brought by manufacturers and suppliers. The "E2A" Panel recognized that the effects of Iraq's invasion and occupation of Kuwait did not necessarily end immediately after the cessation of hostilities on 2 March 1991 but continued for some period as a direct cause of Iraq's non-payment of its obligations, parallel to the trade embargo. The "E2A" Panel concluded that, where a payment fell due after 2 March 1991 but was not made by an Iraqi debtor, the ensuing loss might still constitute a direct loss resulting from Iraq's invasion and occupation of Kuwait and could thus be compensable.²⁸ However, the "E2A" Panel considered that the direct effects of the invasion and occupation would have abated after several months and, therefore, where payment became due after 2 August 1991, such non-payment could no longer be deemed to have been directly caused by Iraq's invasion and occupation of Kuwait.²⁹

45. In respect of the claims for additional costs alleged to have been incurred as a consequence of the non-payment of amounts due from an Iraqi debtor, such as bank charges for letters of credit and interest on bank overdrafts or loans, the applicability of the directness requirement to these claims is discussed in paragraphs 141 to 146 below.

46. In respect of the claims for costs incurred to collect unpaid amounts due by an Iraqi debtor, the Panel finds that such claims are compensable in principle where the debt was unpaid as a direct result of Iraq's invasion and occupation of Kuwait. Such costs are compensable to the extent that they would reasonably have been expected to occur as a result of the non-payment and are reasonable in amount so that they constitute appropriate efforts to mitigate the claimant's loss.³⁰

(iii) Trade embargo

47. In two claims, goods were shipped by the claimant to Iraq after the date on which the trade embargo entered into effect, namely, 6 August 1990. The Panel recalls its earlier finding that a shipment of goods made by a claimant after that date was in violation of the terms of the trade embargo and the claim based on such a shipment is not compensable.³¹

48. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the particular loss asserted is a direct one and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

2. Contracts involving Kuwaiti parties

(a) Claims description

49. A number of claimants seek compensation for amounts due under contracts with parties in Kuwait for goods supplied or services provided prior to Iraq's invasion of Kuwait. In all cases, the claimants had submitted invoices or other documents dated prior to 2 August 1990 requesting payment from the Kuwaiti party. The payment terms usually called for payment immediately upon shipment but in some cases had extended terms, the longest being 14 months after the invoice date. One claimant also seeks compensation for the cost of efforts to collect unpaid debts owed by a debtor in Kuwait. Another claimant seeks compensation for a pre-payment made to a supplier in Kuwait who never delivered the goods for which payment had been made.

50. The claimants cite a variety of reasons for the non-payment of debts described in the previous paragraph. Some assert that the buyer in Kuwait could not be traced after the liberation of Kuwait, or that the buyer ceased operating during Iraq's invasion and occupation of Kuwait and did not resume business thereafter. Other claimants state that the buyer in Kuwait declined to make payments on the basis that the goods supplied were lost or damaged during Iraq's invasion and occupation of Kuwait or that it had incurred heavy losses in its business as a result of Iraq's invasion and occupation of Kuwait. A number of buyers in Kuwait were facing financial difficulties prior to August 1990 and, while some of those continued to exist after the liberation of Kuwait, they did not pay their debts to the claimants. In four cases, prior to August 1990, the claimant and the buyer in Kuwait were in a dispute regarding goods shipped to Kuwait.

51. In some cases, the claimant was able, either directly or through a debt collection firm, to recover part of its debt from the business in Kuwait after the liberation of Kuwait or a settlement was reached between the parties providing for the payment of all or part of the debt. It is noted that some claimants resumed trading with the business in Kuwait after August 1991.

52. A number of claimants do not state whether they made any efforts to collect payment from the party in Kuwait or to locate that party after the cessation of hostilities. Other claimants state, usually without any documentary support, that, either directly or through a third party, (a) they were unsuccessful in their attempts to contact the buyer in Kuwait by telephone, facsimile or through embassies or trips to Kuwait; (b) they sent letters requesting payment after the liberation of Kuwait to which no responses were received; (c) they re-established contact with the buyer, but no payment could be recovered; or (d) the owner or point of contact at the Kuwaiti business could not be traced.

53. One claimant seeks compensation for losses arising from delayed payment of the contract price, allegedly caused by Iraq's invasion and occupation of Kuwait. The claimant delivered goods to a party in Kuwait prior to 2 August 1990 and, although payment was due shortly thereafter, the claimant did not receive payment until after 2 March 1991.

(b) Compensability

54. In its first report, the Panel determined that claimants seeking compensation for the non-payment of amounts owed by Kuwaiti parties must:

“... provide specific proof that the failure to perform was the direct result of Iraq's invasion and occupation of Kuwait. It should not, for example, stem from a debtor's economic decision to use its available resources to ends other than discharging its contractual obligation, for such an independent decision would be the direct cause of the non-payment and the resulting loss would therefore not be compensable. Adequate proof that a contracting party's inability to perform resulted from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example because the contracting party, in the case of an individual, was killed, or in the case of a business, ceased to exist or was rendered bankrupt or insolvent, as a result of Iraq's invasion and occupation of Kuwait”.³²

55. In the fifth “E2” report, the Panel determined that:

“... it is not sufficient for a claimant merely to allege that the Kuwaiti party was adversely affected by Iraq's invasion and occupation. The claimant must provide specific evidence to demonstrate that the Kuwaiti party's inability to pay the debt was a direct result of Iraq's invasion and occupation of Kuwait”.³³

56. With respect to the claim for costs incurred to collect unpaid amounts due from a Kuwaiti debtor, the Panel finds that the basic principles applicable to contracts in Iraq, which are set forth in paragraph 46 above, are also applicable to claims for additional costs incurred to recover debts in Kuwait.

57. With respect to the claim for loss resulting from a delayed payment of the contract price, the Panel determines that the claim is one for the loss of use of funds. The Panel defers its review of these elements of this claim to a later instalment of “E2” claims where this issue will be addressed by the Panel when it considers similar claims.

58. As explained in paragraphs 14 and 15 above, the Panel is mindful that a Kuwaiti buyer may also have sought compensation from the Commission for the loss of the same goods. In such circumstances, as noted in paragraph 15 above, as between the two parties, only the one who suffered the actual loss may be awarded compensation provided that the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above.³⁴

59. The Panel applies the above findings to those claims for amounts due but unpaid by Kuwaiti parties for services and goods provided. The Panel also undertakes a further inquiry into each relevant claim to

determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

B. Interrupted contracts

1. Specific principles

60. Certain basic principles set forth in decisions of the Governing Council and in prior reports apply to interrupted contracts performed in Iraq, Kuwait, Saudi Arabia and elsewhere. They are summarized below.

61. 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 applies to contracts with Iraqi parties as well as to those to which there is no Iraqi party. Consistent with its findings in previous reports, the Panel interprets "direct loss" in this context to mean "only those losses that would, as of the date of the impossibility, reasonably be expected by both parties to the contract to occur given the nature of the work, the terms of the underlying contract and the cause of the impossibility to perform".³⁵ This includes costs of performing the interrupted contract, the loss of expected income under the contract and additional costs incurred as a result of the interruption. Whenever applicable, deductions are made for cost savings brought about by the non-completion of performance.

62. Previous panel reports have established that, where a contract was being performed in the "compensable area"³⁶ on 2 August 1990 and was interrupted, the attendant loss is considered to have resulted directly from Iraq's invasion and occupation of Kuwait.³⁷ Where performance of a contract with a non-Iraqi party did not occur within the compensable area, a claim based upon the contract's interruption is compensable only if the claimant has provided specific proof that the interruption was a direct result of Iraq's invasion and occupation of Kuwait.³⁸

63. Compensation for interrupted contracts must take into account the provisions of Governing Council decisions 9 and 15 that require claimants to mitigate their losses.³⁹ The "E2A" Panel, in the context of interrupted contracts for the supply of goods, has interpreted the duty to mitigate as generally requiring that "the claimant sell the undelivered goods to a third party in a reasonable time and in a reasonable manner".⁴⁰ In addition, the "E2A" Panel observed that "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 resale to a third party or resumption of performance of the original sales contract".⁴¹ The "E2A" Panel has also noted that "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."⁴² Consistent with its previous determination, this Panel adopts the principles outlined by the "E2A" Panel and applies them to the claims under review.⁴³ This Panel has also decided that, where a claimant has not discharged this duty to the satisfaction of the Panel, any award of compensation is reduced commensurately.⁴⁴

64. The Panel is mindful that claims relating to the same loss may also have been filed either by the buyer (as in the case of goods lost or destroyed in transit or goods diverted en route to the buyer) or by

the manufacturer (as in the case of a contract interrupted before shipment of the goods). Consequently, the Panel reviews the secretariat's cross-check investigation for related claims before the Commission and takes the further action described in paragraphs 14 and 15 above.

65. The Panel applies the above findings to the claims under review.

2. Goods lost or destroyed in transit

(a) Claims description

66. Many claimants seek compensation for goods lost or destroyed while in transit. In most of these claims, the goods were destined for buyers in Kuwait; and in others, the goods were in transit in Kuwait on their way to a third country. Generally, it is alleged that the goods were in Kuwait near the time of Iraq's invasion or, more specifically, that on 2 August 1990, they were at the airport or 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 in Kuwait.

67. Some claimants state that they do not know what became of the goods because the buyer could not be located after the liberation of Kuwait or because the general destruction brought about in Kuwait made it impossible to trace the goods. In two claims, the supplier was based in Kuwait, the claimants had paid for the goods and the goods were due to be exported from Kuwait to the claimant in early August 1990 but never reached their destination.

68. The claimants generally seek compensation for the unpaid contract price of the goods. Some claimants also seek compensation for costs incurred in attempting to locate the goods. Three claimants also claim for the loss of governmental export incentives that were not received because the sale in question was not completed.

69. One claimant seeks compensation for losses arising from the delay in obtaining compensation from its insurers for the contract price of goods that were lost or destroyed in transit in Kuwait.

(b) Compensability

70. Given that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation of Kuwait, the Panel finds that paragraph 21 of Governing Council decision 7, quoted in paragraph 23 above, provides an adequate basis for a finding of direct loss in respect of claims for goods lost in transit in Kuwait.⁴⁵

71. The "E2A" Panel has found in previous reports that due to the breakdown of civil order and the widespread destruction of property at Kuwaiti airports and seaports, claimants faced practical difficulties in obtaining specific proof of the circumstances in which goods were lost.⁴⁶ Given these circumstances, the "E2A" Panel determined that where non-perishable goods arrived at a Kuwaiti seaport on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not thereafter be located by the claimant, an inference can be made, in the absence of evidence to the contrary, that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait including the ensuing breakdown

of civil order.⁴⁷ Where, however, the goods arrived in Kuwait prior to the above-stated dates, the “E2A” Panel has required specific evidence to show that the goods were lost or destroyed as a direct result of Iraq’s invasion and occupation of Kuwait.⁴⁸ This Panel adopts these findings and applies them to the claims under review.

72. In the two claims where the supplier was based in Kuwait and the goods were lost or destroyed while in transit to the claimant at the beginning of August 1990, the Panel is satisfied that the loss of the goods was a direct result of Iraq’s invasion and occupation of Kuwait. Consequently, the Panel finds that these losses are compensable in principle.

73. In certain claims, the title to the goods or the risk of loss may have already passed to the other party under the terms of the contract at the time the goods were lost.⁴⁹ The “E2A” Panel has found that, provided that multiple recovery for the same loss is avoided and irrespective of which party bore the risk of loss under the terms of the contract, 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.⁵⁰ As stated in paragraph 15 above, this Panel adopts these findings and applies them to the claims under review.

74. Where a claimant has satisfied the evidentiary criteria described above, compensation is based on the value of the lost goods, plus any reasonable costs directly resulting from the loss, such as costs involved in trying to locate the goods. Any costs saved as a result of the interruption of the contract, such as commission that would have been payable to the buyer in Kuwait, are offset against the losses incurred.⁵¹

75. The compensability of the claims for the loss of governmental export incentives associated with goods lost in transit is discussed in paragraphs 147 to 149 below.

76. With respect to the claim for losses resulting from a delay in obtaining compensation from the claimant’s insurers, the Panel determines that the claim is one for the loss of use of funds. The Panel defers its review of this element of the claim to a later instalment of “E2” claims where this issue will be addressed by the Panel when it considers similar claims.

77. The Panel applies the above findings to the claims for goods lost or destroyed in transit. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

3. Goods diverted en route to buyer

(a) Claims description

78. Several claimants seek compensation for losses related to shipments originally despatched to a buyer in Iraq or Kuwait that were allegedly diverted as a direct result of Iraq’s invasion and occupation of Kuwait. Some of the goods had arrived in the Middle East but had not reached their final destinations at

the time of Iraq's invasion of Kuwait and had to be diverted to other ports. The goods in question include both generic products and goods that were made to the specific requirements of the buyer or were targeted at particular markets in Iraq or Kuwait.

79. The claimants allege either that the goods were resold at a price below the original contract price, or that they could not be resold. One claimant alleges that the goods were returned to its factory and converted into a new product. Others state that the goods were returned to their premises and stored until the sale could be resumed with the original buyer. Compensation is sought for the original contract price or for the difference between the original contract price and the resale price or salvage value where the goods could not be resold. Some claimants also seek compensation for additional costs incurred in the transportation, storage and re-packaging of the goods, and for war risk insurance.

80. In addition, three claimants seek compensation for losses arising from the delayed payment for goods that were originally sold to a buyer in Kuwait and that had to be resold later to alternative customers at lower prices. Under the original contracts, payment was due shortly after delivery in August 1990 but the claimants did not receive payment from the resale until 1991. The claimants seek compensation for the delay in receiving payment (as well as for the difference between the original contract price and the resale price).

(b) Compensability

81. 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 applies the following rules to the claims under review.

82. The "E2A" Panel has previously found that, 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 43 above and that, accordingly, such losses are the direct result of Iraq's invasion and occupation of Kuwait.⁵² This Panel adopts these findings and applies them to the claims under review.

83. The "E2A" Panel has also previously found that, with respect to claims for losses arising from the diversion on or after 2 August 1990 of goods destined for Kuwait, such diversions were the direct result of the actions of Iraqi officials during Iraq's invasion and occupation of Kuwait, the military operations and the ensuing breakdown of civil order in Kuwait. Consequently, the "E2A" Panel has found that such losses are the direct result of Iraq's invasion and occupation of Kuwait.⁵³ This Panel adopts these findings and applies them to the claims under review.

84. As noted in paragraphs 26 and 63 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 attempt to sell the undelivered goods to a third party within a reasonable time and in a reasonable manner. In addition, the claimant must take reasonable steps to preserve the goods in a condition appropriate to their nature pending resale to a third party or resumption of performance of the original sales contract.

85. Where the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute transaction, plus reasonable incidental costs, such as expenses incurred in stopping delivery, preserving the goods, and returning or reselling the goods. Any costs saved as a result of the interruption of the original contract, such as unincurred freight costs are offset against the losses incurred.⁵⁴

86. 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. Where the claimant has established that the goods could not be resold, the measure of compensation is the contract price of the goods, less their salvage value and expenses avoided, plus reasonable additional costs where claimed.⁵⁵

87. The compensability of the claims for additional costs associated with diverted goods, such as freight, storage and additional insurance costs, is discussed respectively in paragraphs 134 to 140 and 150 to 151 below.

88. In respect of the claims for losses resulting from a delay in receiving payment for the goods, the Panel determines that such claims are for the loss of use of funds. The Panel defers its review of these elements of the claims to a later instalment of "E2" claims where this issue will be addressed by the Panel when it considers similar claims.

89. The Panel applies the above findings to the claims for diverted goods. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

4. Contracts interrupted before shipment of goods or provision of services

(a) Claims description

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

91. Some claimants state that manufacture was completed by 2 August 1990 and that shipment or installation of the equipment represented the only remaining performance. Others state that, at the time of Iraq's invasion and occupation of Kuwait, the necessary materials for manufacture were still being assembled and the goods were only partially manufactured. A few state that work had not begun on the contract at that time. Although a number of claimants were successful in reselling the manufactured

goods to other customers, others allege that the unique nature of the goods made it impossible to find other buyers.

92. Claimants normally seek compensation for one or more of the following items: the costs incurred in performing the contract up to the time when performance was interrupted; 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 the salvage value of the goods in question.

93. Several claimants seek compensation for additional costs allegedly incurred as a result of the interruption. Additional costs claimed include the cost of adapting or repackaging the goods for resale, freight, storage and associated administrative charges. Some claimants seek compensation for bank guarantees and other banking costs incurred in connection with the interruption of the contract.

94. One claimant is a subcontractor who had agreements with main contractors located outside the Middle East to supply equipment and perform services for projects in Iraq that the main contractors had agreed to perform for an Iraqi party. The claimant alleges that Iraq's invasion and occupation of Kuwait prevented the completion of the project. It seeks compensation for the unpaid amounts of the contract price payable under the subcontract for the work it performed, as well as for the lost profits that it had expected to earn during the remainder of the subcontract.

95. In addition, two claimants seek compensation for losses arising from the delayed payment of the contract price, allegedly caused by Iraq's invasion and occupation of Kuwait. The claimants' contracts for the supply of goods to buyers in Kuwait were interrupted before the manufactured goods could be shipped to Kuwait and the claimants either resold the goods to an alternative buyer or resumed the transaction with the buyer in Kuwait after the cessation of hostilities. Under the original contracts with the buyers in Kuwait, payment for the goods was due in August 1990 shortly after delivery, but the claimants did not receive payment until 1991.

(b) Compensability

96. With respect to the application of the "arising prior to" clause and the directness requirement to claims involving contracts interrupted before the shipment of goods or the provision of services, in addition to the principles set forth in paragraphs 20 to 26 and 60 to 65 above, the Panel has applied the following rules to the claims under review.

(i) Jurisdiction under the "arising prior to" clause

97. With reference to interrupted contracts with Iraqi parties in progress on 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.⁵⁶ 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.⁵⁷

98. Where the contract provided that approval or certification by the owner was a condition precedent to payment, the “arising prior to” rule is applied in the following manner: (a) if the approval occurred or should have occurred prior to 2 May 1990, claims for such payments are outside the jurisdiction of the Commission; and (b) if approval occurred or should have occurred on or after 2 May 1990, claims for such payments are within the jurisdiction of the Commission.⁵⁸

(ii) Application of the directness requirement

99. 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 applies to contracts with Iraqi parties as well as to those to which there is no Iraqi party.

100. 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 March 1991 is deemed to have been rendered impossible as a direct result of Iraq’s invasion and occupation of Kuwait, given the factual circumstances described in paragraph 43 above.⁵⁹

101. 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 83 above and, therefore, is deemed to have been a direct result of Iraq’s invasion and occupation of Kuwait.⁶⁰ Where the contract was interrupted before performance was completed, 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.⁶¹

102. With respect to claims based upon contracts interrupted before the shipment of goods or the provision of services, the Panel concludes that 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 the loss of income that the claimant expected to earn under the contract. In determining the compensation to be awarded for such losses, the Panel recalls the findings of the “E2A” Panel that, where performance of a manufacturing contract was discontinued, the appropriate measure of compensation is “normally the actual costs plus the lost profit, proportionate to the degree of fulfilment of the contract that the claimant could reasonably have expected to earn under the contract. These costs include ‘variable costs’ plus reasonable overhead costs, less credit for any proceeds of resale and costs saved”.⁶²

103. With regard to claims for lost profits expected on the unperformed portion of a contract, the Panel applies the principle that the claimant may recover an amount sufficient to restore it to the same financial position that it would have been in had the contract been performed.⁶³ Compensation may be awarded for loss of future earnings and profits that the claimant expected to earn under the contract to the extent that they can be ascertained with reasonable certainty, less any cost savings resulting from the interruption of the contract.⁶⁴ The Panel finds that lost profits should be calculated on the basis of the claimant’s profit

margin for the contract. In determining the claimant's profit margin, the Panel looks to, most notably, the claimant's financial statements and the relevant industry standards.⁶⁵

104. In view of the claimant's duty to mitigate its losses, the Panel applies its previous determination that the period for which compensation may be awarded is limited to a reasonable period necessary for the claimant to replace the work called for by the contract when the contract was interrupted (the "interrupted-contract recovery period").⁶⁶ In determining the interrupted-contract recovery period for a particular claimant, the Panel is mindful of the factors identified by the "E2A" Panel in determining the extent to which lost profits may be awarded for the unperformed portion of a long-term contract:

"The Panel considers as particularly relevant to such a determination, the time period necessary for the business in question to recover from the effects of Iraq's invasion by, for example, locating another market and reallocating its resources to other business activities. In determining the length of the compensation period, the Panel also regards as relevant the complexity of the contract, its length and its importance in relation to the total business operations of the claimant."⁶⁷

105. Similarly, as applied to the claims in this instalment, which primarily concern contracts for the supply of goods, the Panel considers the following factors, among others, as especially pertinent in determining the length of the interrupted-contract recovery period: the duration of the interrupted contract; the size of the contract and the percentage of the claimant's business it constituted; the extent to which the contract was performed prior to interruption; the nature of the claimant's business; the location of the claimant's business and its customers; the availability of substitute customers; and the claimant's ability to reallocate its resources.⁶⁸

106. Concerning claims based on contracts with Kuwaiti parties, the Panel also notes that whether and when the contracting parties could resume the contract after the lifting of the trade embargo against Kuwait and whether they in fact have resumed the contract are also relevant considerations in determining the extent to which a claimant has suffered a compensable loss of profits under an interrupted contract.⁶⁹ Thus, where a claimant has concluded new contracts with the same party after the liberation of Kuwait, which involve in whole or part the same work that the claimant would have undertaken under the original contract, the claimant will normally not have suffered a compensable loss of profits under the contract.⁷⁰

107. In some 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, the Panel adopts the findings of the "E2A" Panel that 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.⁷¹

108. With regard to the claim by a subcontractor described in paragraph 94 above, the Panel, applying previous determinations made by this and the "E2A" Panel, finds that, where a subcontractor's loss is determined to have been a direct result of Iraq's invasion and occupation of Kuwait, such a loss is compensable provided that the circumstances of the claim do not indicate that the main contractor has received payment from the party with whom it contracted with respect to the subcontract's work that is

the subject of the claim.⁷² In particular, where payment arrangements under the main contract called for advance or progress payments, which would have covered amounts due from the main contractor to the subcontractor, the Panel has undertaken such inquiries as were practicable under the circumstances to ensure that only the direct loss not covered by the advance or progress payments has been recommended for compensation.⁷³

109. The compensability of claims for additional costs of adapting or re-packaging the goods for resale, freight, storage and associated administrative expenses, and for bank guarantees and other banking costs, is discussed in paragraphs 134 to 146 below.

110. With regard to the claims for losses resulting from a delay in receiving payment for the goods, the Panel determines that such claims are for the loss of use of funds. The Panel defers its review of these elements of the claims to a later instalment of “E2” claims where this issue will be addressed by the Panel when it considers similar claims.

111. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

C. Decline in business or interrupted course of dealing

112. Some claimants seek compensation for a loss of revenue suffered as a result of a decline in business or an interrupted course of dealing that occurred during the period of Iraq’s invasion and occupation of Kuwait and, in some cases, for a period thereafter. These claims are not based on the interruption of specific contracts, but rather on the suspension or reduction of the claimant’s general business operations.

1. Specific principles

113. This Panel concluded in previous reports that a general reduction in the revenue of an ongoing business, which suffered a decline in operations but no physical destruction or temporary closure, may constitute a loss eligible for compensation.⁷⁴ Similarly, the Panel has found that, consistent with the provisions of Governing Council decision 9, a claim based on the interruption of a course of dealing may constitute a loss eligible for compensation.⁷⁵ In considering such claims, the Panel has elaborated on the “directness requirement”, in particular: (a) the definition of the compensable area and “primary compensation period”; (b) allowance of a “secondary compensation period” for business recovery; and (c) the definition of “presence” in the compensable area, as set forth below.⁷⁶

(a) Compensable area and primary compensation period

114. Security Council resolution 687 (1991) requires that there be a direct loss resulting from Iraq’s invasion and occupation of Kuwait. Where losses are sustained in Iraq or Kuwait, the directness requirement will generally be met by the claimant showing that the loss resulted from one of the five enumerated categories of events and circumstances listed in paragraph 21 of Governing Council decision

7. In the case of losses suffered outside Iraq and Kuwait by claimants in the present instalment, the Panel finds that the facts underlying the claims can only relate to paragraph 21(a) of decision 7, which requires that the “military operations or threat of military action by either side during 2 August 1990 to 2 March 1991” be the direct cause of the loss or damage.⁷⁷

115. In its second and third reports, this Panel considered the geographical area and the time period within which decline in business and course of dealing losses may be considered to have been directly caused by military operations or threat of military action within the meaning of paragraph 21(a) of decision 7.⁷⁸ In its third report, the Panel delineated the locations that were subject to military operations and the threat of military action for the purposes of subparagraph 21(a) of decision 7, as well as the time periods during which they were so affected (collectively referred to as “the compensable locations” or “the compensable area”).⁷⁹ The findings in these reports which are relevant to the claims in this instalment are summarized below:

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)	2 August 1990 - 2 March 1991
Persian Gulf north of the 27th parallel	2 August 1990 - 2 March 1991
Bahrain	22 February - 2 March 1991

(b) Business recovery and secondary compensation period

116. In its second report, the Panel found that, in some instances, the full resumption of a claimant’s business operations was not likely to have taken place immediately upon the cessation of military operations, and consequently compensation could be awarded for a recovery period extending beyond 2 March 1991 (the “secondary compensation period”).⁸⁰ The Panel further found that the guiding principle to be followed in determining the secondary compensation period is that “losses are compensable until the point where the claimant’s business could reasonably have been expected to return to normal levels” and that the duration of the appropriate compensation period should be decided on a case-by-case basis.⁸¹ The Panel adopts these findings and applies them to the claims for decline in business and course of dealing losses in this instalment.

(c) Presence in the compensable area

117. In the case of claims for losses from a decline in business, previous Panel reports have established that where a claimant was based in the compensable area or otherwise maintained a presence there by way of a branch, agency or other establishment (both situations described hereafter as a “presence”), during

the relevant time period, such claims are compensable in principle.⁸² Any such losses are considered to have resulted directly from Iraq's invasion and occupation of Kuwait. Claims for decline in business by claimants with a presence in the compensable area are considered in paragraphs 121 to 126 below.

118. The present instalment includes claims by companies which conducted business in the Middle East region through general distributors or commercial agents. The Panel finds that, given the independent position of these distributors and agents, the relationships between the claimants and these parties do not amount to a "presence" as defined in paragraph 117 above.⁸³

119. Claimants who did not maintain a presence in the compensable area may be able to sustain a claim for decline in business if, rather than a presence, they can establish a "course of dealing" with a party in the area as discussed in paragraphs 127 to 132 below.

120. The Panel applies the above findings to the claims under review for decline in business or course of dealing losses. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to these claims are set forth in annex II.

2. Claimants with a presence in the compensable area

(a) Claims description

121. Some claimants in this instalment were based in or carried on operations from offices, branches or other establishments in Iraq, Kuwait or Saudi Arabia. Virtually all of these claimants were manufacturers and suppliers of goods. A few claimants were also engaged in the provision of services, such as the transport, installation or maintenance of items supplied or construction and engineering services. The claimants allege that they sustained a loss of revenue or profits due to the permanent or temporary closure or disruption of their business operations.

122. Some claimants with a presence in the compensable area also seek compensation for increased costs incurred as a result of a decline in business, including salary and termination payments made to employees and other increased administrative costs. One claimant seeks compensation for both lost profits and increased operating costs, with varying degrees of overlap between the two elements of the claim.

(b) Compensability

123. Consistent with its previous findings, the Panel concludes that if a claimant establishes that it was based in the compensable area or maintained a presence there, as described in paragraph 117 above, during the relevant time period, a direct causal link will in principle be found 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".⁸⁴

124. The compensability of claims for increased costs, such as various administrative expenses and salary payments, incurred as a result of a decline in business is discussed respectively in paragraphs 134 to 140 and 152 to 156 below.

125. The Panel is mindful that the way in which claims are presented by the claimants might entail a risk of double compensation, such as in the claim which includes both lost profits and increased costs of operations. In making a determination on compensation, the Panel ensures that the same loss is not compensated more than once.⁸⁵

126. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth in annex II.

3. Claimants without a presence in the compensable area

(a) Claims description

127. A number of claimants did not maintain a presence in the compensable area but supplied goods or provided services to customers in this area. For example, one North American claimant was an exporter of used vehicles to Kuwait and Saudi Arabia and seeks the lost profits it suffered due to a reduction in the number of used vehicles sold in Kuwait and Saudi Arabia during August 1990 to June 1991.

128. These claimants seek compensation for the loss of revenue; and, in a few cases, increased costs such as salary payments made to employees, costs of finding substitute markets, increased administrative expenses or banking costs.

(b) Compensability

129. Where claimants were based outside the compensable area and did not maintain a presence there, the Panel has evaluated each claim under the standards of paragraph 11 of Governing Council decision 9 which states:

“Where a loss has been suffered relating to a transaction that has been part of a business practice or course of dealing, Iraq is liable according to the principles that apply to contract losses. No liability exists for losses related to transactions that were only expected to take place based on a previous course of dealing.”

130. In previous reports, the Panel found that course of dealing claims are compensable under paragraph 11 of Governing Council decision 9 where

“the claimant shows that there was a regular course of dealing with another party, demonstrating that the claimant had a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms and, in addition, that a consistent level of income and profitability had been realized from such dealings. A mere showing of past earnings

from operations to locations in the compensable area will be insufficient to establish a course of dealing giving rise to compensable losses.’⁸⁶

131. The compensability of claims for increased costs, such as various administrative expenses, banking costs and salary payments, is discussed respectively in paragraphs 134 to 146 and 152 to 156 below.

132. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth in annex II.

D. Increased costs

133. Numerous claimants seek compensation for additional costs incurred as a result of the disruption or cessation of their business operations in Iraq, Kuwait or Saudi Arabia or their transactions with parties in these and other locations caused by Iraq’s invasion and occupation of Kuwait. Such increased costs include claims for (1) freight, storage, and other mitigation costs; (2) bank guarantees; (3) other banking costs; (4) loss of export incentives; (5) war risk insurance; (6) salaries and termination payments paid to employees; (7) rental payments; and (8) legal fees.

1. Freight, storage and other mitigation costs

(a) Claims description

134. A number of claimants seek to recover the increased costs incurred to mitigate losses relating to contracts or business operations that were interrupted as a result of Iraq’s invasion and occupation of Kuwait.

(i) Increased freight costs

135. As described in paragraph 79 above, where goods were diverted en route, several claimants seek compensation for increased freight costs incurred in sending and diverting the goods to alternative destinations.

(ii) Storage, handling and associated administrative costs

136. As described in paragraphs 79 and 93 above, where goods were diverted en route or where manufactured goods could not be shipped to the original buyer in Iraq or Kuwait, some claimants seek compensation for additional storage, handling, disposal and associated administrative costs incurred until the goods could be resold or disposed of.

(iii) Re-packaging, adaptation and associated administrative costs

137. As described in paragraphs 79 and 93 above, where goods were diverted en route or where manufactured goods could not be shipped to the original buyer in Iraq or Kuwait, some claimants seek

compensation for the costs incurred in re-packaging, re-labelling and adapting the goods or equipment for resale to an alternative customer as well as administrative costs (such as obtaining new export documents).

(iv) Costs associated with lost business

138. As described in paragraphs 122 and 128 above, where business dealings were interrupted, some claimants seek compensation for costs associated with replacing lost business and increased administrative costs resulting from such interruption.

(b) Compensability

139. The Panel has found that increased costs such as the cost of storing, handling, re-packaging, re-labelling and adapting for resale goods or equipment that could not be delivered to Iraq or Kuwait, costs of finding substitute markets, as well as administrative costs, are reasonable steps in mitigation of a claimant's loss. Such costs are compensable, provided they are appropriate in nature and reasonable in duration.⁸⁷

140. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth in annex II.

2. Bank guarantees

(a) Claim description

141. Several claimants seek compensation for the outstanding principal amount owed under bank guarantees issued in connection with contracts that were interrupted as a result of Iraq's invasion and occupation of Kuwait, claiming that the guarantees have not been released by the issuing bank. Other claimants seek compensation for commissions charged by the bank for the provision or maintenance of the bank guarantees.

(b) Compensability

142. With regard to the principal amount of the guarantee, the claimants in this instalment have not shown that they made any payments or suffered any loss. Accordingly, the Panel finds that the claims are not compensable.

143. Regarding commissions paid on the guarantees, the Panel finds that the portion of the commissions corresponding to the period of Iraq's invasion and occupation of Kuwait is compensable because the claimants paid that portion in advance and could not recover it despite the suspension of the underlying contract. In addition, in one claim, the Panel finds that the portion of the commissions corresponding to the period when the guarantee was first issued by the bank up to the date of Iraq's invasion and occupation of Kuwait is compensable because the guarantee had been issued in June 1990 for a specific

contract which was interrupted as a result of the invasion and in respect of which no payments had been received by the claimant. The Panel finds that claimants' further extension of guarantees and accompanying payments of charges in subsequent years were due to their independent business decisions and consequently are not compensable.⁸⁸

3. Other banking costs

(a) Claims description

144. Some claimants seek compensation for a variety of banking costs that, although not required under the contract with the buyer, were allegedly incurred by the claimant to finance the original transaction. For example, compensation is sought for interest payments on loans and for other financing costs incurred in connection with bank guarantees for the purchase of raw materials and foreign currency loans.

(b) Compensability

145. The "E2A" Panel has observed that such losses arose from the general impact of the debtor's non-payment upon the conduct of the claimant's business or its dealings with third parties. The "E2A" Panel concluded that, in the absence of a specific showing that such losses would reasonably have been expected to occur as a result of the non-payment in question, these losses are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.⁸⁹

146. The Panel adopts the "E2A" Panel's determination and applies it to the present claims. The Panel finds that, in the claims under review, the claimants have failed to provide sufficient evidence to demonstrate that such losses were the direct result of Iraq's invasion and occupation of Kuwait.

4. Loss of export incentives

(a) Claim description

147. Five claimants seek compensation for the loss of governmental export incentives that they allegedly did not receive because the exported goods were lost or destroyed in transit to Kuwait and were not paid for by the buyer.

(b) Compensability

148. The "E2A" Panel has found that, in the absence of exceptional circumstances, such losses are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.⁹⁰

149. The Panel adopts the "E2A" Panel's determinations and applies its conclusions to the present claims. The Panel finds that, in the claims under review, the claimants have failed to provide sufficient evidence to demonstrate that such losses were the direct result of Iraq's invasion and occupation of Kuwait.

5. War risk insurance

(a) Claims description

150. Three claimants have claimed for increased war risk insurance costs incurred in the course of their business operations that they allege resulted from Iraq's invasion and occupation of Kuwait. These claims relate to surcharges imposed by carriers on the claimants for additional premiums which the carriers had to pay to underwriters in order to maintain war risk coverage in respect of shipments of goods through the Middle East region.

(b) Compensability

151. In its third report, this Panel concluded that the cost of additional war risk insurance premiums was a direct result of Iraq's invasion and occupation of Kuwait to the extent that they were incurred in respect of operations within the compensable locations during the compensable periods identified in paragraph 115 above.⁹¹ The Panel determines that in the claims under review, the claimants have failed to satisfy this requirement as the goods were being shipped in waters of the Persian Gulf south of the 27th parallel.

6. Unproductive salary and termination payments

(a) Claims description

152. Six claimants seek compensation for salaries paid between August 1990 and April 1991 to employees who were allegedly rendered unproductive as a result of Iraq's invasion and occupation of Kuwait. This includes employees who were held hostage in Iraq and Kuwait, others who were evacuated from the region, and employees who remained but were unable to work productively.

153. One claimant also seeks compensation for termination payments made to an employee who was discharged due to the cessation of the claimant's business activities in Kuwait as a result of Iraq's invasion.

(b) Compensability

154. With respect to claims for increased employment costs, the Panel recalls the findings in its previous reports that salary payments made to unproductive employees are compensable "to the extent that the lack of productivity was a direct result of Iraq's invasion and occupation of Kuwait ... and the employee could not be reassigned to other productive tasks".⁹² In addition, as found in prior reports, contractually or legally required expenses incurred in terminating employment, rather than continuing to incur unproductive employment costs, are mitigation expenses and, as such, are compensable in principle.⁹³

155. The Panel is mindful that, particularly in these types of claims, related parties, such as the claimants' employees, may have also sought compensation from the Commission for the loss of salary or termination of their employment contracts. Consequently, the Panel reviews the secretariat's cross-check investigation for related claims before the Commission and takes the further action described in paragraphs 14 and 15 above.

156. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth in annex II.

7. Rental payments

(a) Claims description

157. Several claimants seek compensation for the loss of the benefit of payments made in respect of offices or employee accommodation in Kuwait and Iraq that could not be used because of Iraq's invasion and occupation of Kuwait. These payments include pre-paid or advance payments for office rent that covered a period of time following 2 August 1990 when the claimants were forced to cease their operations in Iraq or Kuwait, as well as later payments made for premises or cars in support of the evacuation of employees.

158. One claimant seeks compensation for an advance payment made in respect of television advertising space booked on Kuwaiti television for the period of August and September 1990 that could not be used because of Iraq's invasion and occupation of Kuwait.

(b) Compensability

159. In its previous reports, the Panel found that payments for rent and other services for the period 2 August 1990 to 2 March 1991 in connection with premises in Iraq or Kuwait that the claimant could not utilize are compensable in principle.⁹⁴ As determined in prior reports, rental payments in the case of businesses are best considered within a loss of profits claim.⁹⁵ In some of the claims under review, however, it is not possible to value a claim for rental payments as an element of a loss of profits claim because of the manner in which the claims are presented (for example, the claimant has not also submitted a claim for loss of profits). The Panel, in such cases, considers that the payment created an entitlement to the use of an asset and, to the extent that the claimant's inability to receive the benefit of the amount paid in rent during the relevant period was the direct result of Iraq's invasion and occupation, the claim for the payments made is compensable in principle.⁹⁶ The Panel considers that the principle applies equally to pre-payments for advertising space.

160. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth at annex II.

8. Legal fees other than claim preparation costs

(a) Claims description

161. A number of claimants seek to recover the cost of legal services that were incurred in order to address situations resulting from Iraq's invasion and occupation of Kuwait. These situations include, for instance, taking legal steps to protect the claimant's legal position in connection with the performance of a contract for the sale of specialized equipment to Kuwait which could not be shipped. In two other claims, the claimants seek to recover legal costs incurred in defending themselves against lawsuits allegedly brought as a result of the Kuwaiti party's non-payment of goods supplied by the claimant. The distinct question of costs incurred in the collection of unpaid debts owed by Iraqi or Kuwaiti parties is addressed above in, respectively, paragraphs 46 and 56 above.

(b) Compensability

162. The Panel finds that claims for legal fees are compensable in principle if the situation necessitating the engagement of legal services was a direct result of Iraq's invasion and occupation of Kuwait and to the extent such fees are reasonable in amount.⁹⁷

163. With regard to the claim for the cost of taking legal steps to protect the claimant's legal position in connection with an interrupted contract, the Panel finds that these services were provided in response to circumstances arising as a direct result of Iraq's invasion and occupation of Kuwait. As such, the cost of these services constitutes a direct loss which is, in principle, compensable.

164. The Panel finds that legal costs incurred in defending lawsuits brought against a claimant allegedly as a result of the non-payment of goods delivered to a buyer in Kuwait are not compensable as the claimant failed to show that they were incurred as a direct result of Iraq's invasion and occupation of Kuwait.

165. The Panel adopts the above findings and applies them to the claims under review. The Panel also undertakes a further inquiry to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth in annex II.

E. Payment or relief to others

166. A number of claimants allege that, as a direct result of Iraq's invasion and occupation of Kuwait, they made payments or provided benefits to employees. The compensation sought by the claimants is addressed in this section in the following categories: (1) costs incurred in evacuating, relocating or repatriating employees from Iraq or Kuwait; (2) payment of detention benefits to employees who were detained in Iraq; (3) support to employees and their dependants during the period of evacuation; (4) reimbursement of personal property losses to employees; and (5) security and protective measures to safeguard employees.

167. The Panel is mindful that, particularly in claims of this type, related parties, such as the claimants' employees, may have also sought compensation from the Commission for the same payments claimed by the claimants. Consequently, the Panel reviews the secretariat's cross-check investigation for related claims before the Commission and takes the further action described in paragraphs 14 and 15 above.

1. Evacuation, relocation and repatriation costs

(a) Claims description

168. Some claimants seek to recover costs incurred in evacuating, relocating or repatriating employees located in Kuwait or Iraq. The costs involved are for transportation out of this geographical area, as well as for lodging and food provided during such journeys.

(b) Compensability

169. The Panel recalls the findings in its third report that evacuation costs are compensable if actual military operations took place in, or a threat of military action was directed at, the location from which persons were evacuated.⁹⁸ The Panel refers to its delineation of the areas subject to military operations and the threat of military action set forth in paragraph 115 above and concludes that the costs of evacuating employees from Iraq and Kuwait between 2 August 1990 and 2 March 1991 are compensable in principle.

170. The Panel has previously determined that compensable evacuation costs are "temporary and extraordinary" expenses related to the repatriation of employees, including expenses incurred for accommodation and food. The Panel also determined that "stop-over costs incurred at locations outside the home country of the evacuee, which are part of the on-going evacuation journey from [the compensable area] and which are not a significant interruption in that journey, are compensable on the same basis as costs incurred to evacuate individuals directly from these locations".⁹⁹ The Panel has further found that expenses related to repatriation that would have been incurred by a claimant in any event are not compensable.¹⁰⁰

171. The Panel applies the above findings to those claims under review for evacuation, relocation and repatriation costs. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

2. Detention allowances

(a) Claims description

172. One claimant seeks compensation for expenses incurred by employees detained in Iraq for accommodation, food and communications, which were later reimbursed by the claimant.

173. Another claimant seeks compensation for medical costs and the increased medical insurance premium for its employees. The claimant states, first, that it made payments for the medical treatment of

one of its employees who was detained in Iraq and whose medical condition worsened during the time of detention; and second, that the increased medical costs of treating the detained employee led to a rise in its employees' medical insurance premium.

(b) Compensability

174. With regard to support provided to detainees, this Panel has held that costs incurred in providing accommodation, food and medical assistance to such persons are compensable in principle to the extent that such costs were reasonable in the circumstances.¹⁰¹ The Panel also refers to the finding in its third report that a claim for costs incurred in facilitating communication between detainees and members of their family is compensable to the extent that such costs were reasonable in the circumstances.¹⁰² In the case of the claim for increased insurance premium, the claimant has failed to establish that the increase in question was a direct result of Iraq's invasion and occupation of Kuwait.

175. The Panel applies the above findings to those claims under review for detention allowances. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations with respect to each claim are set forth in annex II.

3. Provision of support to employees and their dependants

(a) Claims description

176. One claimant seeks compensation for expenses incurred in providing support to employees and their dependants during the period that they were evacuated from or unable to return to the area affected by military operations. Compensation is sought for the cost of accommodation, food, communications, transportation and general assistance in meeting day-to-day living expenses.

(b) Compensability

177. With regard to the claims for support costs incurred in respect of employees and their dependants who were relocated, the Panel determines that, where the beneficiaries were formerly located in the compensable area, as defined in paragraph 115 above, such costs are compensable in principle. The criteria for compensable evacuation costs, set forth in paragraphs 169 and 170 above, apply. Thus, to the extent that such costs are "temporary and extraordinary" and would not have been incurred by a claimant in any event, they are compensable in principle. The Panel further finds that, to be compensable, the costs incurred must be reasonable in amount under the circumstances.¹⁰³

178. The Panel applies the above findings to those claims under review for the provision of support to employees and their dependants. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

4. Personal property reimbursement

(a) Claims description

179. Certain claimants seek compensation in respect of payments made to employees to reimburse them for the loss of personal property abandoned in the process of their evacuation from Iraq or Kuwait during the period of Iraq's invasion and occupation of Kuwait.

(b) Compensability

180. The Panel refers to the finding in its third report that payments made as reimbursement to employees for loss of personal property are compensable, in principle, "where [they] were made pursuant to legal obligations or otherwise appear justified and reasonable under the circumstances".¹⁰⁴

181. The Panel applies the above findings to those claims under review for personal property reimbursement. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. Its recommendations are set forth in annex II.

5. Security and protective measures

(a) Claims description

182. One claimant with offices in Saudi Arabia, Bahrain and Dubai seeks to recover the costs incurred in providing protective clothing to its employees in Saudi Arabia and Dubai, and gas masks to its employees in Bahrain.

(b) Compensability

183. The Panel has previously determined that the cost of reasonable measures designed to protect the lives of employees located in a compensable area (as defined in paragraph 115 above) is compensable in principle. As to the measures taken in Dubai, the Panel notes that Dubai is outside the compensable area and therefore concludes that this portion of the claim is not compensable.

F. Loss of tangible property

1. Claims description

184. Several claimants seek compensation for a variety of tangible assets that were allegedly stolen, lost or destroyed in Iraq or Kuwait during the period of Iraq's invasion and occupation. The property in question typically includes household and office equipment, inventory, tools, machinery and vehicles and, in two cases, petty cash kept at offices in Iraq. In all cases, the property was under the control of the claimant immediately prior to Iraq's invasion and occupation of Kuwait.

2. Compensability

185. The Panel recalls its earlier determination that claims for lost tangible property are compensable in principle if the record shows that the claimant's assets were in Kuwait or Iraq as of 2 August 1990 and such assets were destroyed during Iraq's invasion and occupation of Kuwait.¹⁰⁵ In addition, the Panel must be satisfied that the value of the lost assets has been sufficiently established. The Panel also recalls that, with respect to claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims.¹⁰⁶

186. The Panel applies the above findings to those claims under review for the loss of tangible property. The Panel undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 27 to 31 above. The Panel also verifies whether the amounts claimed for the property reflect appropriate valuation methodologies, including depreciation, normal maintenance or betterment.¹⁰⁷ Where the claimants have failed to do so, the Panel makes the necessary adjustments. Its recommendations are set forth in annex II.

G. Loss of funds in bank accounts in Iraq

1. Claim description

187. Two claimants seek compensation for Iraqi dinars held in bank accounts in Iraq.

2. Compensability

188. As determined by the Panel in its previous reports, claims for funds held in Iraqi bank accounts are compensable if, prior to Iraq's invasion and occupation of Kuwait, 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.¹⁰⁸ As the claimants in this instalment have not established that the funds were transferable out of Iraq, no compensation is recommended.

V. INCIDENTAL ISSUES

A. Date of loss

189. The Panel must determine “the date the loss occurred” for the purpose of determining the appropriate exchange rate to be applied to losses stated in currencies other than in United States dollars, and with respect to the awarding of interest at a later date in accordance with Governing Council decision 16. The Panel is guided by its findings in its previous reports, as well as the findings of other panels. The date when the loss occurred depends most significantly on the character of the loss, and the following paragraphs address each loss type in turn.

190. With respect to the claims based on contract losses in this instalment, the Panel notes its earlier decisions and finds that the date of loss for each contract normally would depend on the facts and circumstances surrounding the non-performance of the contract.¹⁰⁹ 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 appropriate and administrable date of loss for the contract claims now under consideration.¹¹⁰

191. With respect to claims for a decline in business or course of dealing leading to loss of profits or claims for increased costs, the Panel notes its earlier decisions and finds that such losses in this instalment were suffered over extended periods of time rather than at a particular moment or series of moments. Given these circumstances, the Panel selects the mid-point of the relevant compensable period (including potential relevant primary or secondary periods, as the case may be) during which the particular loss occurred as the date of loss.¹¹¹

192. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes, as in previous reports, that such losses likewise have been incurred throughout the compensable period applicable to the geographic area for which the costs were incurred and, therefore, the Panel selects the mid-point of the applicable compensable period as the date of loss for costs of this nature.¹¹²

193. With respect to claims for loss of tangible assets, the Panel follows its earlier decisions and 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.¹¹³

B. Currency exchange rate

194. Many of the claimants have advanced claims in currencies other than United States dollars. The Panel assesses all such claims and performs all claim calculations in the original currencies of the claims. Since the Commission issues its awards in United States dollars, however, the Panel must determine the appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The Panel is guided by its previous findings, and by the views of other panels. Particular rules are established for Kuwaiti dinars, set forth in paragraph 200 below.

195. Noting that all prior Commission compensation awards 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.

196. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 190 above for such claims is 2 August 1990, follows its earlier decisions and adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.¹¹⁴

197. For claims for decline in business or course of dealing leading to loss of profits and claims for increased costs, the Panel follows its earlier decisions 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.¹¹⁵

198. 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 192 above for such claims is the mid-point of the compensable period, follows its earlier decisions and decides that the appropriate rate will be the rate reported in the United Nations Monthly Bulletin for the month in which that mid-point falls.¹¹⁶

199. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 193 above for such claims is 2 August 1990, follows its earlier decisions and adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.¹¹⁷

200. 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 occupation of Kuwait and the earlier findings of this and other Panels, adopts the rate of exchange for 2 August 1990, namely the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.¹¹⁸

C. Interest

201. 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”.

202. 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 189 to 193 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claim preparation costs

203. 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 claim preparation costs at a future date. Accordingly, the Panel takes no action with respect to claims for such costs.

VI. RECOMMENDATIONS

204. Based on the foregoing, the Panel recommends that the amounts set out in annex II below, totalling USD 48,442,799, be paid in compensation for direct losses suffered by the claimants as a result of Iraq's unlawful invasion and occupation of Kuwait.

Geneva, 17 May 2002

(Signed) Mr. Bernard Audit
Chairman

(Signed) Mr. David D. Caron
Commissioner

(Signed) Mr. José María Abascal
Commissioner

Notes

¹ This figure includes amounts claimed for interest and claim preparation costs. As explained in paragraphs 201 and 202 of this report, the Governing Council will consider claims for interest, where an amount has been awarded for the principal sum claimed, at a future date. As explained in note 97 of this report, the Governing Council will also consider the issue of claim preparation costs at a later date.

² E2(1) report, paragraphs 38 to 48.

³ See, for example, E2(3) report, paragraphs 180 to 182 (general methodology); E2(2) report, paragraphs 146 to 152 (decline in business); E2(3) report, paragraphs 175 to 179 (verification procedures), 198 and 199 (contract losses), 200 and 201 (evacuation costs), 202 (payment or relief to others), 203 to 207 (tangible property and cash). See also methodology of “E2A” Panel in the E2(6) report, paragraphs 117 to 119 and 126 to 127 (increased costs).

⁴ See Governing Council decision 7, paragraph 25, and Governing Council decision 13, generally.

⁵ More specifically, the Panel has requested the secretariat to ascertain whether other claims have been submitted to the Commission with respect to the same projects, transactions, or property as those forming the subject matter of the claims under review. For each potentially compensable claim, the secretariat has searched the database of the Commission to ascertain whether another claim has been filed by the same claimant or by a related party. (For example, see paragraphs 58, 64, 155 and 167 of this report). Where a related party is found, the secretariat then reviews the pertinent claim files to ascertain whether duplicate or overlapping claims exist. If compensation has been awarded in the related claim, the extent to which the prior award covers the same loss as the present claim is evaluated. The secretariat reports the results of this investigation to the Panel and, as appropriate, the Panel takes the further action described in paragraphs 14 and 15 of this report.

⁶ See also the “E2A” Panel’s finding in the E2(4) report, paragraph 211.

⁷ E2(7) report, paragraph 13. See also E2(4) report, paragraph 207, E2(9) report, paragraph 18.

⁸ See the “E2A” Panel’s finding in the E2(4) report, paragraph 205.

⁹ Ibid.

¹⁰ See the “E2A” Panel’s finding in the E2(4) report, paragraph 206.

¹¹ E2(1) report, paragraphs 87 to 89.

¹² Ibid., paragraph 90.

¹³ See Governing Council decision 15, paragraph 6. See also E2(1) report, paragraph 108.

¹⁴ Governing Council decision 15, paragraph 9 provides that “[t]he trade embargo and related measures are the prohibitions in United Nations Security Council resolution 661 (1990) and relevant subsequent resolutions and the measures taken by states in anticipation thereof and pursuant thereto, such as the freezing of assets by Governments.”

¹⁵ Governing Council decision 9, paragraph 6. See also Governing Council decision 7, paragraph 9, and Governing Council decision 15, paragraph 9.

¹⁶ E2(4) report, paragraph 157.

¹⁷ 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 by in-house or consultant accountants or loss adjusters but failed to file the financial records supporting such reports.

¹⁸ E2(4) report, paragraph 77; E2(9) report, notes 8 and 14.

¹⁹ E2(1) report, paragraphs 90, 104 and 105; E2(4) report, paragraphs 84 and 89.

²⁰ E2(4) report, paragraphs 91 to 96; E2(8) report, paragraph 66. See also this Panel's findings in the E2(7) report, paragraph 63 and E2(9) report, paragraph 37.

²¹ 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."

²² E2(1) report, paragraph 98.

²³ E1(3) report, paragraph 330.

²⁴ E2(1) report, paragraphs 87 and 96. See also E2(4) report, paragraph 83 and E2(10) report, paragraph 51.

²⁵ 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 certain foreign suppliers and which confirmed previous declarations made by Iraqi officials announcing that Iraq had suspended payment of certain foreign debts. See E2(4) report, paragraphs 106 to 116.

²⁶ E2(4) report, paragraph 115.

²⁷ Where a claim is made for both a decline in revenue and unpaid receivables, and when decline in revenue awards are made, awards for unpaid receivables are examined in order to avoid multiple compensation for the same loss. See E2(7) report, note 22; E2(9) report, note 27.

²⁸ E2(4) report, paragraphs 117 to 119; E2(6) report, paragraph 42.

²⁹ Ibid.

³⁰ Legal fees incurred in an effort to collect a compensable debt qualify as mitigation expenses and, as such, are compensable to the extent that they are reasonable in amount. See E2(9) report, paragraph 29; E2(4) report, paragraph 203(d).

³¹ E2(1) report, paragraph 173. This finding applies except where the records show that the goods were not subject to the trade embargo or that the shipment was approved by the Sanctions Committee.

³² E2(1) report, paragraph 145. See also E2(2) report, paragraph 89; E2(3) report, paragraph 154.

³³ E2(5) report, paragraph 75.

³⁴ See E2(4) paragraph 139.

³⁵ E2(1) report, paragraph 118; E2(9) report, paragraph 50.

³⁶ The “compensable area” is an area previously delineated by the Panel as having been subject to actual military operations or the threat of military action for defined periods. The portion of this area relevant to this instalment is summarized in paragraph 115 of this report. See E2(3) report, paragraph 77.

³⁷ E2(9) report, paragraph 51. See also E2(6) report, paragraphs 80 and 81; E2(8) report, paragraphs 110 and 111.

³⁸ E2(6) report, paragraph 83; E2(8) report, paragraph 112; E2(9) report, paragraph 51.

³⁹ Governing Council decision 9, paragraph 6; Governing Council decision 15, paragraph 9 (IV). See also paragraph 26 of this report.

⁴⁰ E2(4) report, paragraph 202(a).

⁴¹ Ibid.

⁴² Ibid., paragraph 203(b).

⁴³ E2(9) report, paragraphs 53 and 54.

⁴⁴ See also E2(1) report, paragraph 124; E2(3) report, paragraph 114; E2(9) report, paragraph 54.

⁴⁵ See E2(4) report, paragraph 141.

⁴⁶ E2(4) report, paragraphs 145 and 146.

⁴⁷ E2(4) report, paragraph 147(b); E2(6) report, paragraph 60; E2(10) report, paragraph 87.

⁴⁸ E2(6) report, paragraph 60. See also E2(7) report, paragraph 79.

⁴⁹ For example, the “E2A” Panel has noted that, depending on the terms of the contract, the risk of loss may have passed to the buyer when the goods were handed over to the first carrier. See E2(6) report, note 33; E2(10) report, note 39.

⁵⁰ E2(4) report, paragraphs 143 and 144; E2(6) report, paragraph 61; E2(10) report, paragraph 88.

⁵¹ See E2(10) report, paragraph 90.

⁵² E2(4) report, paragraphs 120 to 123.

⁵³ E2(4) report, paragraphs 148 and 149. As noted by the “E2A” Panel in previous reports, 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. The E2(4) report, paragraphs 127 to 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) (29 April 1991); 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) (16 January 1992). See also E2(1) report, paragraphs 146 to 147.

⁵⁴ E2(4) report, paragraphs 161, 162, and 203(d); E2(10) report, paragraph 82.

⁵⁵ E2(4) report, paragraph 203; E2(10) report, paragraph 83.

⁵⁶ E2(1) report, paragraph 98.

⁵⁷ Ibid., paragraphs 90 and 98.

⁵⁸ E2(1) report, paragraph 100; E2(6) report, paragraph 78.

⁵⁹ See also E2(4) report, paragraph 123.

⁶⁰ Ibid., paragraph 149.

⁶¹ Governing Council decision 9, paragraph 10. See also E2(4) report, paragraph 150.

⁶² E2(4) report, paragraph 164.

⁶³ E2(4) report, paragraph 157; E2(9) report, paragraph 67.

⁶⁴ See, for example, Governing Council decision 9, paragraphs 8 and 9; E2(3) report paragraph 199; E2(7) report, paragraph 72.

⁶⁵ See E2(9) report, paragraph 67.

⁶⁶ Ibid., paragraph 68.

⁶⁷ E2(4) report, paragraph 166.

⁶⁸ See, in relation to contracts for the supply of services, E2(9) report, paragraph 69.

⁶⁹ Governing Council decision 9, paragraph 10.

⁷⁰ E2(7) report, paragraph 72; E2(9) report, paragraph 70.

⁷¹ E2(4) report, paragraph 125; E2(10) report, paragraph 105.

⁷² In respect of claims by subcontractors or suppliers, the Panel found in its first report that, under Governing Council decision 9, paragraph 10, Iraq's liability extends to losses suffered in connection with contracts to which Iraq was not a party, including subcontractor arrangements. See E2(1) report, paragraph 145, note 56 and E2(9) report, paragraph 85. See also the "E2A" Panel's findings in the E2(6) report, paragraphs 84 and 85; E2(8) report, paragraphs 113 and 114.

⁷³ See, for example, E2(8) report, paragraph 113; E2(9) report, paragraph 85.

⁷⁴ See, for example, E2(2) report, paragraphs 73 to 78.

⁷⁵ Governing Council decision 9, paragraph 11. See also E2(3) report, paragraph 105.

⁷⁶ See also E2(9) report, paragraph 95 to 102.

⁷⁷ For similar findings, see E2(2) report, paragraph 59; E2(6) report, paragraph 93; E2(9) report, paragraph 95.

⁷⁸ In its E2(2) report, this Panel concluded in paragraph 64 that “military operations” included both “actual and specific activities by Iraq in its invasion and occupation of Kuwait, or by the Allied Coalition in its efforts to remove Iraq’s presence from Kuwait”. In its E2(1) report, this Panel considered the meaning of a “threat of military action” and in paragraphs 158 to 163, concluded that a “threat” of military action outside of 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 relevant period”.

⁷⁹ E2(3) report, paragraph 77.

⁸⁰ E2(2) report, paragraph 81.

⁸¹ Ibid., paragraph 142. See also E2(9) report, paragraph 98.

⁸² E2(2) report, paragraph 78; E2(3) report, paragraphs 101 and 102; E2(4) report, paragraph 181; E2(5) report, paragraph 114; E2(6) report, paragraphs 99 and 100; E2(7) report, paragraph 89; E2(9) report, paragraph 100.

⁸³ See also E2(6) report, paragraph 101.

⁸⁴ E2(2) report, paragraph 78. See, for example, E2(9) report, paragraph 107.

⁸⁵ See also E2(3) report, paragraph 196.

⁸⁶ E2(3) report, paragraph 105. See also E2(7) report, paragraph 23; E2(9) report, paragraph 102.

⁸⁷ E2(9) report, paragraph 153. See also E2(4) report, paragraphs 162 and 203(d).

⁸⁸ E2(5) report, paragraph 100.

⁸⁹ E2(4) report, paragraphs 159 and 165; E2(6) report, paragraph 43.

⁹⁰ E2(10) report, paragraph 109.

⁹¹ E2(3) report, paragraph 93.

⁹² E2(5) report, paragraph 128. See also E2(1) report, paragraphs 213 to 215 and 237 to 238.

⁹³ See E2(3) report, paragraph 161; E2(5) report, paragraph 128; E2(9) report, paragraph 64.

⁹⁴ E2(1) report, paragraph 234; E2(5) report, paragraphs 135 and 136; E2(9) report, paragraph 135.

⁹⁵ E2(3) report, paragraphs 157 and 158; E2(5) report, paragraph 136; E2(7) report, paragraph 122; E2(9) report, paragraph 135.

⁹⁶ Ibid.

⁹⁷ E2(9) report, paragraph 138. In making this finding, the Panel does not touch on the question of the compensability of costs incurred in respect of the preparation of a claim before this Commission. In a letter dated 6 May 1998, the Executive Secretary of the Commission advised the Panel that the Governing Council will consider the issue of claims preparation costs at a future date. Accordingly, the Panel makes no determination with respect to such claims (see paragraph 203 of this report).

⁹⁸ E2(3) report, paragraph 82 (citing E2(2) report, paragraph 60, and F1(1.1) report, paragraphs 94 to 96). See also E2(1) report, paragraph 228; E2(5) report, paragraphs 147 and 148; E2(7) report, paragraph 100; E2(9) report, paragraph 172.

⁹⁹ E2(3) report, paragraph 83. See also E2(7) report, paragraph 102; E2(9) report, paragraph 173.

¹⁰⁰ See E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177 to 178. See also E2(7) report, paragraph 102; E2(9) report, paragraph 173.

¹⁰¹ E2(3) report, paragraph 79, citing the E3(1) report, paragraphs 177 to 178; E2(7) report, paragraph 107; E2(9) report, paragraph 167.

¹⁰² E2(3) report, paragraph 145. See also E2(7) report, paragraph 107; E2(9) report paragraph 167.

¹⁰³ E2(7) report, paragraph 106; E2(9) report, paragraph 101.

¹⁰⁴ E2(3) report, paragraph 162. See also E2(9) report, paragraph 177.

¹⁰⁵ For example, E2(3) report, paragraph 167; E2(5) report, paragraphs 151 and 152; E2(7) report, paragraph 116; E2(9) report, paragraph 188.

¹⁰⁶ E2(3) report, paragraph 206; E2(5) report, paragraph 152; E2(6) report, paragraph 130; E2(7) report, paragraph 116; E2(9) report, paragraph 188.

¹⁰⁷ E2(1) report, paragraph 271; E2(3) report, paragraph 204.

¹⁰⁸ E2(1) report, paragraphs 136 to 140; E2(3) report, paragraph 169; E2(5) report, paragraph 103; E2(7) report, paragraph 120; E2(9) report, paragraph 194.

¹⁰⁹ See E2(3) report, paragraph 211.

¹¹⁰ Ibid.

¹¹¹ Ibid., paragraphs 209 and 210. As to the definition of compensable periods, see paragraphs 114 et seq.

¹¹² E2(3) report, paragraph 212.

¹¹³ Ibid., paragraph 213.

¹¹⁴ See E2(7) report, paragraph 133.

¹¹⁵ See E2(3) report, paragraph 216.

¹¹⁶ Ibid., paragraph 218; F1(1.1) report, paragraph 101; E2(7) report, paragraph 134.

¹¹⁷ See E2(7) report, paragraph 136.

¹¹⁸ See E2(3) report, paragraph 220.

Annex I

E2(11) LIST OF REASONS STATED IN ANNEX II FOR DENIAL IN WHOLE OR IN PART OF THE CLAIMED AMOUNT

<u>No.</u>	<u>Reason</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 claim is unsubstantiated.	The claimant has failed to file documentation substantiating its claim; or, where documents have been provided, these are not sufficient to demonstrate the circumstances or amount of part or all of the claimed loss as is required under article 35 of the Rules.
6	No proof that part or all of the loss is direct.	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 actual loss.	The claimant has not established that all or a part of the claimed 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.
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 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.

<u>No.</u>	<u>Reason</u>	<u>Explanation</u>
VALUATION		
12	Insufficient evidence of value of claimed loss.	The claimant has not produced sufficient evidence to prove the value of the claimed loss. The claimant has either failed to file any documentation to establish the value of the loss; or, where documents have been provided, these do not sufficiently support the value of part or all of the 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	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 is required under paragraph 6 of Governing Council decision 9 and paragraph 9 (IV) of decision 15.
15	Reduction to avoid multiple recovery.	Although the claim is found to be eligible, the Panel concludes that an award has already been made for the same loss in this or another claim before the Commission. Accordingly, the amount of compensation already awarded for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3.
OTHER GROUNDS		
16	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.
17	Principal sum not compensable.	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award amount is recommended for interest claimed on such principal amounts.
18	Claim preparation costs.	The issue of claim preparation costs is to be resolved by the Governing Council at a future date.

Annex II

RECOMMENDED AWARDS FOR THE ELEVENTH INSTALMENT OF "E2" CLAIMS

Table of recommendations

				<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
1	Austria	4000120	Joh. Bukowansky GesmbH	ATS	95,760	8,707	Contract	Goods diverted (Kuwait): Increased costs (freight)	ATS	95,760	ATS	95,760	8,512	N/A	N/A	8,512
2	Austria	4000121	Brucha GesmbH	ATS	8,318,346	756,351	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	8,318,346	ATS	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
3	Austria	4000123	Johann Laska und Söhne GesmbH	ATS	6,832,374	621,238	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	3,383,555	ATS	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Contract	Goods shipped, received but not paid for (Iraq): Increased costs (bank guarantee)	ATS	928,819	ATS	0	0	No proof that part or all of the loss is direct	Paras. 141-143; 142	
							Contract	Goods shipped, received but not paid for (Iraq): Increased costs (bank guarantee)	ATS	2,520,000	ATS	0	0	No proof that part or all of the loss is direct	Paras. 141-143; 142	
4	Belgium	4000179	Tobesco S.A.	USD	18,875,000	18,875,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	18,875,000	USD	3,975,000	3,975,000	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	3,975,000
5	China	4001008	Hunan Metals & Minerals Import & Export Corporation	USD	815,118	815,118	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	704,943	USD	0	0	"Arising prior to" exclusion; part or all of loss is not direct	Paras. 20-23, 33-46, 48	0
							Interest		USD	110,175	USD	0	0	Principal sum not compensable	N/A	

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
6	China	4001009	Guangdong Silk Imp. & Exp. Corp. (Group)	USD	20,059,956	20,059,956	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	15,434,994	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	4,624,962	USD	0	0	Principal sum not compensable	N/A	
7	China	4001010	Zhanjiang Economic & Technical Development Zone, Guangnan Industry Corporation	USD	195,308	195,308	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	163,780	USD	163,780	163,780	N/A	N/A	163,780
							Interest		USD	31,528	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
8	China	4001011	Guangdong Cereals & Oils Import & Export Corporation	USD	9,815	9,815	Contract	Goods diverted (Kuwait): Loss of profit	USD	8,001	USD	8,001	8,001	N/A	N/A	8,001
							Interest		USD	1,814	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
9	China	4001012	Guangdong Ceramics Import & Export Corporation	USD	573,487	573,487	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	465,188	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	108,299	USD	0	0	Principal sum not compensable	N/A	
10	China	4001013	Guangdong Light Industrial Products Imp. & Exp. (Group) The Travelling Goods Co.	USD	108,493	108,493	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	89,679	USD	0	0	"Arising prior to" exclusion; part or all of loss is not direct	Paras. 20-23, 33-46, 48	0
							Interest		USD	18,814	USD	0	0	Principal sum not compensable	N/A	

				Total amount claimed including permissible amendments ^a		Reclassified amount ^d				Decision of the Panel of Commissioners ^e						
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
11	China	4001014	Beijing Light Industrial Products Imp. & Exp. Corporation	USD	111,940	111,940	Contract	Interrupted contract - goods not shipped (Kuwait): Contract price (part of)	USD	55,970	USD	44,143	44,143	Calculated loss is less than loss alleged	Paras. 60-65, 90-95, 99-111; 102-103; 111	51,540
							Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	USD	11,194	USD	5,597	5,597	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-95, 99-111; 103; 111	
							Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (storage)	USD	3,600	USD	1,800	1,800	Insufficient evidence of value of claimed loss	Paras. 27-31, 133-134, 136, 139-140	
							Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (other banking costs)	USD	25,992	USD	0	0	Part or all of claim is unsubstantiated	Paras. 144-146	
12	China	4001015	Tianjin Stationery & Sporting Goods Import & Export Corporation	USD	24,615,669	24,615,669	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	13,247,048	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	19,367
							Interest		USD	11,274,388	USD	0	0	Principal sum not compensable	N/A	
							Contract	Goods shipped, received but not paid for (Iraq): Increased costs (other banking costs)	USD	54,258	USD	0	0	Part or all of claim is unsubstantiated	Paras. 144-146	
							Contract	Goods diverted (Kuwait): Loss of profit	USD	19,372	USD	19,367	19,367	Part or all of claim is unsubstantiated	Paras. 27-31	
							Interest		USD	20,603	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
13	China	4001016	Tianjin Light Industrial Products Import &	USD	5,049,474	5,049,474	Contract	Goods shipped, received but not paid for (Iraq): Contract	USD	5,049,474	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42,	0

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
		Export Corporation					price							48		
14	China	4001017	Tianjin Chemicals Import & Export Corporation	USD	8,801,916	8,801,916	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	5,957,483	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		USD	2,844,433	USD	0	0	Principal sum not compensable	N/A		
15	China	4001018	China Wuhan Garments I/E Co.	USD	1,253,215	1,253,215	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	823,755	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		USD	429,460	USD	0	0	Principal sum not compensable	N/A		
16	China	4001019	Hubei Provincial Garments Import & Export Corporation	USD	487,885	487,885	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	179,849	USD	83,081	83,081	Part or all of claim is unsubstantiated; calculated loss is less than loss alleged	Paras. 60-77; 71; 74	127,481
						Interest		USD	73,738	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
						Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	USD	95,558	USD	44,400	44,400	Insufficient evidence of value of claimed loss	Paras. 27-31; 61-65, 90-95, 99-111; 103; 111		
						Interest		USD	138,740	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
17	Cyprus	3000369	Lambros Odysseos c/o Lambtex Knitwear Ltd	USD	131,992	131,992	Contract	Interrupted contract - goods not shipped (Kuwait): Costs incurred, loss of profit	USD	131,992	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 61-65, 90-95, 99-	0

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
														111; 63; 111		
18	Czech Republic	4000308	Technoexport A.S.	USD	117,665,449	117,665,449	Contract	Goods and services provided, but not paid for (Iraq): Contract price	USD	38,870,922	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	8,648,305
						Contract	Goods and services provided, but not paid for (Iraq): Contract price	USD	1,553,281	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48		
						Contract	Goods and services provided, but not paid for (Iraq): Contract price	USD	1,553,281	USD	51,308	51,308	"Arising prior to" exclusion; part or all of loss is not direct	Paras. 20-23, 33-46, 48		
						Contract	Goods and services provided, but not paid for (Iraq): Contract price	USD	37,670,072	USD	6,770,681	6,770,681	"Arising prior to" exclusion; part or all of loss is not direct; insufficient evidence of value of claimed loss	Paras. 20-23, 27-46, 48; 38; 44; 48		
						Contract	Goods and services provided, but not paid for (Iraq): Contract price	USD	1,273,602	USD	449,182	449,182	"Arising prior to" exclusion; no proof of actual loss; insufficient evidence of value of claimed loss	Paras. 20-23, 27-46, 48; 38; 48		
						Contract	Goods and services provided, but not paid for (Iraq): Contract price	USD	82,350	USD	0	0	"Arising prior to" exclusion	Paras. 20-23, 33-42, 48		
						Interest		USD	18,158,179	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		

			<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>			<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
					Contract	Interrupted contract - goods not shipped (Iraq): Costs incurred	USD	6,105,651	USD	218,050	218,050	Insufficient evidence of value of claimed loss; failure to establish appropriate efforts to mitigate	Paras. 60-65; 90-111; 63; 111	
					Contract	Interrupted contract - goods not shipped (Iraq): Increased costs (storage)	USD	96,197	USD	0	0	Failure to establish appropriate efforts to mitigate	Paras. 26, 60-65, 90-111, 136, 139-140; 26; 63; 139	
					Contract	Goods and services provided, but not paid for (Iraq): Transport costs	USD	1,163,827	USD	53,876	53,876	"Arising prior to" exclusion; calculated loss is less than loss alleged	Paras. 20-22, 33-42, 48; 48	
					Contract	Interrupted contract - goods not shipped (Iraq): Loss of profit	USD	10,455,003	USD	860,800	860,800	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 60-65, 90-111; 103; 107; 111	
					Contract	Unpaid debt (Kuwait)	USD	33,851	KW D	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	
					Tangible property	Total loss (Iraq): Office equipment, vehicles	USD	632,080	USD	244,408	244,408	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 179-181	
					Payment or relief to others	Evacuation costs (Iraq): Transport and expenses out of war zone	USD	17,153	USD	0	0	No proof of actual loss	Paras. 168-171; 170	

				Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners ^e					
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
19	Czech Republic	4000309	Centrotex A.S Foreign Trade Company Limited	USD	12,243,360	12,243,360	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	12,243,360	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
20	Denmark	4000051	Scanpharm Ltd.	DEM	1,730,004	1,107,557	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	1,730,004	DEM	0	0	"Arising prior to" exclusion; part or all of claim is unsubstantiated	Paras. 20-22, 27-46, 48; 48	0
21	Egypt	4002744	Kamaal Kamel - Khalefa Harb Com	USD	88,045	88,045	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	31,555	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
							Interest		USD	56,490	USD	0	0	Principal sum not compensable	N/A	
22	Egypt	4002745	Kamel Ibrahim Mohamed El Gharaby - Export Furnitures	USD	16,994	16,994	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	10,595	USD	0	0	No proof that part or all of the loss is direct	Para. 49-59; 55	0
							Interest		USD	6,399	USD	0	0	Principal sum not compensable	N/A	
23	Egypt	4002746	Khamisco Import, Export Khamis el Shafie	USD	521,568	521,568	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	325,167	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
							Interest		USD	196,401	USD	0	0	Principal sum not compensable	N/A	
24	Egypt	4002747	Khamisco Export, Import (Mohamed El Shafie and Co.)	USD	374,142	374,142	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	233,255	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
							Interest		USD	140,886	USD	0	0	Principal sum not compensable	N/A	
25	Egypt	4002748	Khamis Youssef Rofail	USD	12,135	12,135	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	7,566	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
							Interest		USD	4,569	USD	0	0	Principal sum not compensable	N/A	

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
26	Egypt	4002749	Magdi Salem Estab.	USD	44,972	44,972	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	28,038	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
							Interest		USD	16,934	USD	0	0	Principal sum not compensable	N/A	
27	Egypt	4002750	Magdonad El Matwally Shyboub and Co.	USD	4,814	4,814	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	3,001	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
							Interest		USD	1,813	USD	0	0	Principal sum not compensable	N/A	
28	Egypt	4002751	Maged Export and Import	USD	9,701	9,701	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	6,048	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
							Interest		USD	3,653	USD	0	0	Principal sum not compensable	N/A	
29	Egypt	4002752	Mahmoud Ahmed Beheri	USD	17,644	17,644	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	11,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 49-59; 55	0
							Interest		USD	6,644	USD	0	0	Principal sum not compensable	N/A	
30	Egypt	4002753	Mahmoud Sooud Abou El Ezz	Claim has been transferred to a different category of claims												
31	Egypt	4002754	Mohamed Ali Abd Elaal and Co.	USD	267,424	267,424	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	166,723	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
							Interest		USD	100,701	USD	0	0	Principal sum not compensable	N/A	
32	Egypt	4002755	Mohamad El-Gameel Ebrahim El-Doseky	Claim has been transferred to a different category of claims												

				<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
33	Egypt	4002756	Mostafa Abdel Rahman Beheery	Claim has been transferred to a different category of claims												
34	Egypt	4002757	Nagah Ibrahim Meshel	USD	6,436	6,436	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	4,012	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 49-59; 55	0
							Interest		USD	2,423	USD	0	0	Principal sum not compensable	N/A	
35	Egypt	4002758	Bahgat Abd El-Khalik Ahmad - Arabian Egypt Trading & Contracting Est.	USD	52,539	52,539	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	594	USD	297	297	Part or all of claim is unsubstantiated	Paras. 49-59; 54	297
							Interest		USD	359	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
							Business loss	Increased costs (Kuwait)	USD	11,794	USD	0	0	Part or all of loss is not direct	Para. 23	
							Business loss	Decline in business (Kuwait): Loss of profit	USD	39,792	USD	0	0	Insufficient evidence of value of claimed loss	Paras. 27-31, 112-126; 126	
36	Egypt	4002759	Arafatco Import and Export	EGP	1,023,700	648,368	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	85,111	USD	0	0	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Paras. 49-59; 55	0
				USD	136,518											
				Interest												
							Contract	Goods shipped, received but not paid for (Kuwait): Increased costs (legal costs)	EGP	23,700	EGP	0	0	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Paras. 161-165; 164	

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Goods shipped, received but not paid for (Kuwait): Pain and anguish	EGP	1,000,000	EGP	0	0	Part or all of loss is not direct	Para. 23		
37	Egypt	4002760	Basent Exp. & Imp.	USD	11,488	11,488	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	7,162	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 49-59; 55	0
						Interest		USD	4,326	USD	0	0	Principal sum not compensable	N/A		
38	Egypt	4002761	Basmatco Import and Export	EGP	1,015,600	595,456	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	54,648	USD	0	0	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Paras. 49-59; 55	0
				USD	87,656											
							Interest		USD	33,008	USD	0	0	Principal sum not compensable	N/A	
							Contract	Goods shipped, received but not paid for (Kuwait): Increased costs (legal fees)	EGP	15,600	EGP	0	0	Part or all of claim is unsubstantiated	Paras. 166-170	
							Contract	Goods shipped, received but not paid for (Kuwait): Pain and anguish	EGP	1,000,000	EGP	0	0	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Para. 23	
39	Egypt	4002762	Behery Ahmed Behery	Claim has been transferred to a different category of claims												
40	Egypt	4002763	Delta for Export Hamza Abdel-Raouf Mohamed	USD	1,532	1,532	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	955	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 49-59; 55; 59	0
							Interest		USD	577	USD	0	0	Principal sum not compensable	N/A	

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				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
41	Egypt	4002764	Dr. Mousaad Morsy Ghatwary	Claim has been transferred to a different category of claims												
42	Egypt	4002766	El-Heba for Exp. and Imp.	USD	65,657	65,657	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	40,933	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
							Interest		USD	24,724	USD	0	0	Principal sum not compensable	N/A	
43	Egypt	4002767	Abdel Fattah-Abdel Maksoud	USD	935,024	935,024	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	582,932	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	352,091	USD	0	0	Principal sum not compensable	N/A	
44	Egypt	4002768	Ahmo nseto American House Co.	USD	5,201,007	5,201,007	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,242,523	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	1,958,484	USD	0	0	Principal sum not compensable	N/A	
45	Egypt	4002769	Al Mansouria Project Co.	USD	789,185	789,185	Contract	Interrupted contract - goods not shipped (Iraq): Loss of profit	USD	636,002	USD	124,652	124,652	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 60-65, 90-111; 103; 111	124,652
							Contract	Interrupted contract - goods not shipped (Iraq): Increased costs (packaging)	USD	141,952	USD	0	0	Part or all of claim is unsubstantiated	Paras. 60-65, 90-111; 111	
							Contract	Interrupted contract - goods not shipped: Increased costs (other banking costs)	USD	11,231	USD	0	0	Part or all of claim is unsubstantiated	Paras. 144-149	
46	Egypt	4002770	Company Ahmed Aly Hassan LTM. Al Sakr Imp. and Exp. Co.	USD	22,456	22,456	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	14,000	USD	0	0	"Arising prior to" exclusion; part or all of claim is unsubstantiated	Paras. 20-22, 27-46, 48	0

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Interest		USD	8,456	USD	0	0	Principal sum not compensable	N/A		
47	Egypt	400278 2	Cherry John Tenox (C.J.T.) Gamil Adib and Co.	USD	38,656	38,656	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	24,100	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		USD	14,556	USD	0	0	Principal sum not compensable	N/A		
48	Egypt	400278 3	Dar El Shaab Corp. for Newspaper and Printing and Publishing	USD	84,055	84,055	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	52,404	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		USD	31,652	USD	0	0	Principal sum not compensable	N/A		
49	Egypt	400278 6	Dar El Shorouk for Publishing and Dist.	USD	62,138	62,138	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	38,739	USD	564	564	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	564
						Interest		USD	23,399	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
50	France	400177 5	Grace Service Chemicals S.A.	FRF	12,747	752,778	Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	USD	750,346	USD	187,587	187,587	Insufficient evidence of value of claimed loss	Paras. 60-65, 90-111; 111	188,544
				USD	750,346		Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (bank guarantee)	FRF	12,747	FRF	5,114	957	Part or all of loss is not direct	Paras. 141-143; 143	
51	Germany	400038 6	FUBA Hans Kolbe & Co.	DEM	4,301	2,754	Contract	Goods diverted (Kuwait): Increased costs (freight)	DEM	4,301	DEM	4,301	2,695	N/A	N/A	2,695

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>
52	Germany	4000389	GMS Vertriebsgesellschaft für Medizintechnik mbH (Raytronic GmbH)	DEM	10,814,420	6,923,444	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	75,122	DEM	0	0	Insufficient evidence of value of claimed loss	Paras. 27-48; 48	147,589
							Contract	Interrupted contract - goods not shipped (Iraq): Contract price	DEM	485,300	DEM	5,300	3,321	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 63; 103-105; 111	
							Contract	Interrupted contract - goods not shipped (Iraq): Contract price	DEM	1,757,437	USD	0	0	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 63; 103-105; 111	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	228,600	USD	138,544	138,544	N/A	N/A	
							Contract	Interrupted contract - goods not shipped (Iraq): Contract price	DEM	6,294,564	GBP	0	0	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 63; 103-105; 111	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	1,734,866	GBP	0	0	Part or all of loss is not direct	Paras. 23, 33-35, 43-46, 48	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	9,135	DEM	9,135	5,724	N/A	N/A	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	229,396	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	
53	Germany	4000393	Continental Joint Stock Company	USD	253,480	253,480	Business loss	Increased costs: War risk insurance	USD	253,480	USD	0	0	Part or all of loss is outside compensable area	Paras. 150-151	0

				Total amount claimed including permissible amendments ^a		Reclassified amount ^d				Decision of the Panel of Commissioners ^e						
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
54	Germany	4000501	Bawi GmbH Bekleidungswerke	DEM	58,401	37,389	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	9,687	DEM	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	2,270	DEM	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	41,717	DEM	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	
							Interest		DEM	4,727	DEM	0	0	Principal sum not compensable	N/A	
55	Germany	4000502	Deltron GmbH Export-Import	DEM	27,260	17,452	Contract	Goods diverted (Kuwait): Loss of profit	DEM	25,400	DEM	25,400	15,915	N/A	N/A	15,915
							Other	Loss of use of funds	DEM	1,860	Consideration of this portion of the claim has been deferred to a later "E2" instalment			Paras. 2, 88		
56	Germany	4000526	Coutinho Caro & Co Remscheid GmbH	DEM	83,746	53,615	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	77,363	DEM	7,736	4,847	No proof of actual loss	Para. 17	4,847
							Interest		DEM	1,978	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
							Other	Loss of use of funds	DEM	4,404	Consideration of this portion of the claim has been deferred to a later "E2" instalment			Paras. 2, 76		
57	Germany	4000527	Claim has been withdrawn													
58	Germany	4000528	Gasti - Verpackungsmaschinen GmbH	DEM	78,395	50,189	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	71,032	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		DEM	7,363	DEM	0	0	Principal sum not compensable	N/A	

				<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
59	Germany	4000529	Messrs. Friedhelm Leymann GmbH & Co. KG	DEM	423	271	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	423	DEM	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
60	Germany	4000531	Siral A. Siebauer (previously Siral-Kunststoff & Metallwerk Siebauer GMBH & Co. KG)	DEM	1,648	1,055	Contract	Goods diverted (Kuwait): Loss of profit	DEM	1,648	DEM	1,648	1,033	N/A	N/A	1,033
61	Germany	4000533	Dacotrans-Grosskopf GmbH & Co. KG	DEM	2,456,646	1,572,757	Contract	Services provided but not paid for (Iraq): Contract price	DEM	201,825	DEM	16,567	10,380	"Arising prior to" exclusion; no proof that part or all of the loss is direct	Paras. 20-23, 33-46, 48	209,004
									USD	12,177	12,177					
							Interest		DEM	55,162	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
							Contract	Interrupted service contract (Iraq): Bank guarantee	DEM	260,955	DEM	0	0	No proof of actual loss	Paras. 141-143	
							Contract	Interrupted service contract (Iraq): Bank guarantee	DEM	16,006	CHF	896	662	Part or all of loss is not direct; insufficient evidence of value of claimed loss	Paras. 141-143	
							Business loss	Increased costs (Iraq): Unproductive salary payments	DEM	89,354	DEM	54,029	34,948	Insufficient evidence of value of claimed loss	Paras. 27-31, 152-156	
											IQD	5,328	17,132			
Payment or relief to others	Personal property reimbursement (Iraq)	DEM	10,000	DEM	0	0	Reduction to avoid multiple recovery	Paras. 14, 15, 167								
Business loss	Increased costs (Iraq): Rental payments (residence, office)	DEM	26,224	IQD	1,457	4,685	Part or all of loss is not direct; insufficient evidence of value of claimed loss	Paras. 27-31, 157-160								

			<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>			<u>Decision of the Panel of Commissioners^e</u>								
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>		
					Tangible property	Total loss (Iraq): Inventory, vehicles	DEM	216,245	DEM	45,840	28,722	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 179-181, 184-186			
					Other	Loss of funds (Iraq): Bank account, loan proceeds	DEM	64,584	DEM	0	0	Part or all of loss is not direct; non-compensable bank balance held in Iraq	Paras. 187-188			
					Business loss	Decline in business (Iraq): Loss of profit	DEM	1,516,291	DEM	152,653	100,298	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-126; 126			
62	Germany	4000536	Schwing GmbH Baumaschinen	DEM	967,411	619,341	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	2,613	DEM	1,306	818	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	818
					Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	530,905	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48			
					Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	115,105	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48			
					Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	9,482	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48			
					Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	54,366	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48			

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				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>
							Interest		DEM	254,940	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
63	Germany	4000540	IBG Industrie-Beratungs-Gesellschaft mbH	DEM	9,178	225,364	Contract	Goods diverted (Iraq): Contract price	USD	219,488	USD	109,744	109,744	No proof that part or all of the loss is direct; failure to establish appropriate efforts to mitigate	Paras. 60-65; 78-89; 63; 86	112,629
				USD	219,488											
64	Germany	4000541	Müpro GmbH	DEM	202,682	129,758	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	154,431	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		DEM	48,251	DEM	0	0	Principal sum not compensable	N/A	
65	Germany	4000542	CBV-BLUMHARDT Fahrzeuge GmbH & Co. KG	DEM	9,701,448	6,210,914	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	9,475,575	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48; 37; 38	0
							Interest		DEM	225,873	DEM	0	0	Principal sum not compensable	N/A	
66	Germany	4000543	E.Merck OHG - Claim 1	DEM	6,880	4,405	Other	Loss of use of funds	DEM	4,350	Consideration of these portions of the claim has been deferred to a later "E2" instalment				Paras. 2, 57	216
							Other	Loss of use of funds	DEM	184						
							Other	Loss of use of funds	DEM	1,876						
							Contract	Goods diverted (Kuwait): Increased costs (freight)	DEM	220	DEM	220	138	N/A	N/A	

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				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
							Interest		DEM	75	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
							Contract	Goods diverted (Kuwait): Increased costs (freight)	DEM	124	DEM	124	78	N/A	N/A	
							Interest		DEM	52	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
67	Germany	4000544	Hoechst Aktiengesellschaft	DEM	665,310	630,358	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	516,300	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
				USD	204,423											
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	204,423	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	149,010	DEM	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	
68	Germany	4000545	Degussa Aktiengesellschaft	USD	120,960	120,960	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	120,960	USD	0	0	No proof that part or all of the loss is direct	Paras. 27-31, 49-59; 55	0
69	Germany	4000550	Deta Akkumulatorenwerk GmbH	DEM	13,071	8,368	Contract	Goods diverted (Kuwait): Increased costs (storage, freight, unpacking)	DEM	13,071	DEM	892	559	Part or all of claim is unsubstantiated	Paras. 17, 27-31, 134-140; 140	559
70	Germany	4000552	Lematic Thermotechnik Handels GmbH	DEM	15,570,033	30,215,906	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	160,100	DEM	160,100	100,313	"Arising prior to" exclusion; part or all of loss is not direct; part or all of claim is unsubstantiated	Paras. 20-23, 33-46, 48	17,409,378
				USD	20,247,895				USD	4,943,400	USD	113,190	113,190			
							Contract	Goods shipped, received but	DEM	14,583,010	DEM	14,583,010	9,137,224	N/A	N/A	

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
			BEF	92,545												
						Contract	Goods diverted (Kuwait): Increased costs (freight)	DEM	9,469	DEM	947	593	No proof of actual loss	Para. 17		
							NLG	3,678	NLG	368	205					
							BEF	92,545	BEF	92,545	2,823					
						Contract	Goods diverted (Kuwait): Increased costs (freight)	DEM	1,039	DEM	104	65	No proof of actual loss	Para. 17		
							NLG	24,760	NLG	2,476	1,380					
74	Germany	4000559	Insel GmbH	DEM	71,187	45,574	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	23,838	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		DEM	47,349	DEM	0	0	0	Principal sum not compensable	N/A	
75	Germany	4000560	Trilux-Lenze GmbH & Co KG	DEM	15,254	9,766	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	15,254	DEM	1,525	956	No proof of actual loss	Para. 17	956
76	Germany	4000563	Rovema Verpackungsmaschinen GmbH	DEM	380,870	243,835	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	344,995	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		DEM	35,875	DEM	0	0	0	Principal sum not compensable	N/A	
77	Germany	4000564	Metall & Oberflächenchemie Sperzel GmbH & Co. KG	DEM	34,581	22,139	Contract	Goods diverted (Kuwait): Contract price	DEM	34,581	DEM	864	541	Part or all of claim is unsubstantiated; calculated loss is less than loss alleged	Paras. 17, 60-65, 78-89; 86	541
78	Germany	4000566	Carl Aug. Picard GmbH & Co. KG	DEM	2,585	1,655	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	2,585	DEM	0	0	No proof of actual loss	Paras. 49-59	0

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79	Germany	4000567	Meyle Products, Leon Meyer GmbH	DEM	249,644	159,823	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	249,644	DEM	0	0	No proof that part or all of the loss is direct	Paras. 27-31, 49-59; 55; 59	0
80	Germany	4000572	Insel Gmb H	DEM	1,601,349	1,025,191	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	1,251,054	DEM	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		DEM	350,295	DEM	0	0	Principal sum not compensable	N/A	
81	Germany	4000728	Siemens Aktiengesellschaft	DEM	38,118,735	25,132,846	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	15,584,017	DEM	2,348,662	1,471,593	"Arising prior to" exclusion; no proof that part or all of the loss is direct	Paras. 20-22, 33-42, 48	1,918,022
				USD	729,046				USD	640,607	USD	0	0			
				Contract	Goods diverted (Iraq): Increased costs (storage)		DEM	4,435	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 134, 136, 139-140; 140			
				Tangible property	Total loss (Iraq): Equipment		DEM	18,053,145	DEM	712,500	446,429	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 184-186; 186			
				Interest			DEM	4,477,138	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A			
USD	88,440	USD														
82	Greece	4005952	The Bead Shop, Alexopoylos Bros.	USD	11,097	11,097	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	11,097	USD	11,097	11,097	N/A	N/A	11,097
83	India	4000471	Puneet Knitwear	USD	12,300	12,300	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	12,300	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
	<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
84	India	400047 2	Rehmani Embroidery & Printing Works	INR	1,750,537	99,310	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	913,036	INR	913,036	52,697	N/A	N/A	52,697
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (export incentives)	INR	294,256	INR	0	0	Part or all claim is unsubstantiated	Paras. 147-149	
							Interest		INR	543,245	INR	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
85	India	400047 3	M/s. Rupal	USD	2,768	2,768	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	30,000	INR	0	0	No proof that part or all of the loss is direct	Paras. 60-77; 71	0
							Interest		INR	17,058	INR	0	0	Principal sum not compensable	N/A	
86	India	400047 4	S.D. Bakhai & Co.	INR	137,340	24,174	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	INR	137,340	INR	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	16,383
				USD	16,383		Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	16,383	USD	16,383	16,383	N/A	N/A	
87	India	400047 6	Supra Coextruded Films Pvt. Ltd.	USD	57,227	57,227	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	30,340	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0
							Business loss	Course of dealing (Kuwait): Increased costs	USD	5,250	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 138-140; 140	
							Claim preparation costs		USD	400	USD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 203	

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Interest		USD	21,237	USD	0	0	Principal sum not compensable	N/A		
88	India	400052 1	Pond's India Ltd	USD	14,000	14,000	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	14,000	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0
89	India	400052 2	Products of India	USD	13,037	13,037	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	13,037	USD	13,037	13,037	N/A	N/A	13,037
90	India	400052 4	Tanfac Industries Limited (formerly M/S Tamilnadu Florine & Allied Chemicals Limited)	USD	100,000	100,000	Tangible property	Total loss (Iraq/Kuwait): Equipment (container)	USD	100,000	GBP	21,920	40,593	Insufficient evidence of value of claimed loss	Paras. 27-31, 184-186	40,593
91	India	400065 1	Bedi Engineering Exports	USD	45,584	45,584	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	3,429	USD	0	0	No proof that part or all of the loss is direct	Paras. 60-77; 71	14,827
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (export incentives)	USD	1,400	USD	0	0	Part or all of claim is unsubstantiated	Paras. 147-149	
							Contract	Interrupted contract – goods not shipped (Kuwait): Loss of profit	USD	39,538	USD	14,827	14,827	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-95, 99-111; 63; 103; 111	
							Interest		USD	1,217	USD	0	0	Principal sum not compensable	N/A	
92	India	400065 2	Bhilwara Synthetics Ltd	USD	9,386	9,386	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	5,837	USD	0	0	No proof that part or all of the loss is direct	Paras. 61-77; 71	0
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (export incentives)	USD	2,320	USD	0	0	Part or all of loss is not direct; part or all of claim is unsubstantiated	Paras. 147-149	

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (other banking costs)	USD	1,229	USD	0	0	Part or all of claim is unsubstantiated	Paras. 144-146		
93	India	4000655	Fakabhai Hargovandas Mashruwala	INR	21,209	1,224	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	21,209	INR	21,209	1,224	N/A	N/A	1,224
94	India	4000656	G.R. Exports	KWD	16,462	56,962	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	KWD	16,462	INR	34,122	1,969	Part or all of claim is unsubstantiated	Paras. 27-31, 60-77; 71; 77	1,969
95	India	4000658	Goel Associates Pvt Ltd	INR	1,237,742	70,219	Other	Loss of use of funds	INR	507,744	Consideration of this portion of the claim has been deferred to a later "E2" instalment			Paras. 2, 76	0	
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (export incentives)	INR	152,173	INR	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 147-149	
							Interest		INR	127,825	INR	0	0	Principal sum not compensable	N/A	
							Business Loss	Increased costs: Administrative expenses	INR	450,000	INR	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 138-140; 140	
96	Ireland	4001350	Novum (Overseas) Ltd	GBP	2,820,218	5,361,631	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	2,820,218	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
97	Ireland	4001351	Allergan Pharmaceuticals (Ireland) Ltd	USD	1,418,581	1,418,581	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,418,581	USD	0	0	"Arising prior to" exclusion; part or all of claim is unsubstantiated	Paras. 20-22, 33-42, 48; 37; 38	0
98	Italy	4001072	Euroridel S.p.a.	ITL	128,242,710	110,621	Contract	Goods shipped, received but not paid for (Kuwait):	ITL	128,242,710	ITL	0	0	No proof that part or all of the loss is	Paras. 49-59; 54; 55	0

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
							Contract price						direct			
99	Italy	4001079	I.M.S. Internazionale Medico Scientifica Srl	ITL	1,503,739,000	1,297,109	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ITL	1,503,739,000	ITL	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
100	Italy	4001080	Atomtex Foulards s.r.l.	ITL	153,600,000	132,494	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	153,600,000	ITL	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
101	Italy	4001081	Confezioni Marilyn	ITL	59,607,068	51,416	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	48,512,500	ITL	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0
							Interest		ITL	11,094,568	ITL	0	0	Principal sum not compensable	N/A	
102	Italy	4001265	Savema Graniti Grezzi Srl	USD	105,367	105,367	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	105,367	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
103	Italy	4001266	Bristol-Myers Squibb SPA (formerly Squibb SPA)	USD	2,501	406,377	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,501	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
				GBP	212,439				GBP	212,439	GBP	0	0			
104	Italy	4001270	B. P. 2 di Pozzi Osvaldo & Co. Sas	ITL	290,000,000	250,151	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	290,000,000	ITL	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
105	Italy	4001274	Affilor S.N.C. di Lorenzon Lucilla E C.	ITL	10,672,800	9,206	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	10,038,000	ITL	10,038,000	8,599	N/A	N/A	8,599
							Contract	Goods lost or destroyed in transit (Kuwait): Costs incurred	ITL	584,800	ITL	0	0	Reduction to avoid multiple recovery	Paras. 60-77; 77	
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (other banking costs)	ITL	50,000	ITL	0	0	Part or all of claim is unsubstantiated	Paras. 144-146	
106	Japan	4000980	Itochu Corporation	JPY	525,099,196	7,704,888	Contract	Interrupted contract – goods not shipped (Kuwait): Costs incurred	JPY	1,000,000	JPY	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-96, 99-	1,808,189
				USD	3,056,647											

			<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>			<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
			IQD	313,500									111; 27-31; 111	
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	1,076,311	JPY	75,963	516	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
								USD	4,415	4,415				
					Contract	Goods diverted (Kuwait): Loss of profit	JPY	1,643,433	USD	8,590	8,590	N/A	N/A	
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	1,740,703	JPY	227,930	1,547	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
								USD	4,647	4,647				
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	1,758,442	JPY	88,169	598	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
								USD	7,141	7,141				
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	1,596,987	JPY	91,948	624	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
								USD	7,015	7,015				
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	1,586,487	JPY	56,663	385	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
								USD	8,018	8,018				
					Contract	Goods diverted (Kuwait):	JPY	1,552,770	JPY	55,423	376	Part or all of claim	Paras. 27-	

			<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>			<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
						Loss of profit, increased costs (freight)			USD	7,843	7,843	is unsubstantiated	31, 135-136, 139-140; 27-31; 140	
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	2,501,737	JPY	2,271,426	15,415	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	JPY	915,235	JPY	883,168	5,994	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
					Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight, administrative expenses)	JPY	1,529,199	JPY	1,076,040	7,303	Part or all of claim is unsubstantiated	Paras. 27-31, 135-136, 139-140; 27-31; 140	
					Contract	Interrupted contract – goods not shipped (Iraq): Costs incurred (bank guarantee)	JPY	5,433,197	JPY	3,545,422	24,061	Part or all of claim is unsubstantiated	Paras. 141-143	
					Contract	Goods diverted (Kuwait): Loss of profit	JPY	3,146,237	JPY	3,146,237	21,352	N/A	N/A	
					Contract	Goods diverted (Iraq): Loss of profit, increased costs (freight, storage, adaptation, administrative expenses)	JPY	36,467,186	JPY	32,820,467	222,738	Insufficient evidence of value of claimed loss	Paras. 27-31, 134-140; 27-31; 140	
					Contract	Services provided but not paid for (Iraq): Contract price	JPY	359,732,446	IQD	0	0	“Arising prior to” exclusion	Paras. 20-22, 33-42, 48	
					Contract	Interrupted contract (Kuwait): Increased costs	USD	558,078	USD	369,812	369,812	Part or all of claim is unsubstantiated	Paras. 27-31, 134-140; 139	

			<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
					Contract	Interrupted contract (Kuwait): Increased costs	USD	726,337	USD	726,337	726,337	N/A	N/A	
					Contract	Interrupted contract (Kuwait): Loss of profit	USD	1,200,000	USD	300,000	300,000	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-95, 99-111; 27-31; 111	
					Contract	Interrupted contract (Kuwait): Loss of profit	USD	334,025	USD	29,033	29,033	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged; failure to establish appropriate efforts to mitigate	Paras. 27-31, 60-65, 90-95, 99-111; 63; 103; 111	
					Tangible property	Total loss (Kuwait): Furniture and vehicles	JPY	4,619,634	JPY	4,555,094	30,913	Part or all of claim is unsubstantiated	Paras. 27-31, 184-186; 185	
					Tangible property	Total loss (Iraq): Office/household equipment and vehicles	JPY	10,903,341	JPY	383,946	2,606	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 184-186; 185; 186	
					Tangible property	Total loss (Iraq): Cash	USD	18,208	USD	910	910	Part or all of claim is unsubstantiated	Paras. 27-31, 184-186; 185; 186	
					Business loss	Increased costs (Iraq): Rental payments	USD	220,000	USD	0	0	No proof of actual loss	Paras. 27-31, 157-160; 160	
							IQD	261,000	IQD	0	0			

				Total amount claimed including permissible amendments ^a		Reclassified amount ^d				Decision of the Panel of Commissioners ^e						
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Increased costs (Iraq): Rental payments	IQD	52,500	IQD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 157-160; 160	
							Payment or relief to others	Personal property reimbursement (Iraq): Household effects	JPY	44,737,500	JPY	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 179-181; 181	
							Payment or relief to others	Evacuation, repatriation, support payments (Iraq)	JPY	43,158,351	JPY	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 168-171, 176-178; 171; 178	
107	Netherlands	4001189	Wouter Witzel B.V.	NLG	152,320	86,496	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	152,320	NLG	152,320	84,905	N/A	N/A	84,905
108	Netherlands	4001381	Honeywell Middle East B.V. (HOME B.V.)	USD	4,416,101	4,416,101	Other	Loss of use of funds	USD	20,864	Consideration of this portion of the claim has been deferred to a later "E2" instalment			Paras. 2, 57	0	
							Business loss	Decline in business: Loss of equity in Kuwaiti corporation	USD	3,594,027	USD	0	0	No proof of actual loss	Paras. 112-126; 126	
							Payment or relief to others	Evacuation costs, personal property reimbursement (Kuwait)	USD	132,840	USD	0	0	Part or all of claim is unsubstantiated; reduction to avoid multiple recovery	Paras. 14, 15, 167-181; 167; 171; 179	
							Claim preparation costs		USD	2,814	USD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 203	
							Interest		USD	665,556	USD	0	0	Principal sum not compensable	N/A	
109	Netherlands	4001383	VO Sembodja BV (formerly Sembodja Holland BV)	NLG	5,289,696	3,822,525	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	214,856	NLG	0	0	"Arising prior to" exclusion; no proof of actual loss	Paras. 18, 20-22, 33-42, 48	202,455 ^g
			DEM	582,288	DEM				73,488	DEM	0	0				
			USD	445,939	USD				64,847	USD	0	0				

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	784,310	NLG	0	0	"Arising prior to" exclusion	Paras. 18, 20-22, 33-42, 48		
								USD	381,092	USD	202,455	202,455				
						Interest		NLG	unspecified	NLG	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	249,126	NLG	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	4,041,404	NLG	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48		
					DEM			508,800	DEM	0	0					
110	Netherlands	4001387	Philips International BV	NLG	17,669,636	10,033,865	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	10,932,474	NLG	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	485,904
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	124,661	NLG	43,120	24,036	"Arising prior to" exclusion; part or all of claim is unsubstantiated	Paras. 20-22, 27-42, 48		
						Tangible property	Total loss (Iraq): Office equipment	NLG	64,542	NLG	16,135	8,994	Insufficient evidence of value of claimed loss	Paras. 27-31, 184-186		
						Tangible property	Total loss (Iraq): Cash	NLG	198,153	IQD	1,718	5,524	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 184-186		

			<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
					Other	Loss of use (Iraq): Bank account	IQD	72,859	IQD	0	0	Non-compensable bank balance held in Iraq	Paras. 187-188	
					Contract	Services provided but not paid for (Iraq): Contract price	NLG	138,460	USD	61,086	61,086	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 94; 97; 98; 102; 103; 108; 111	
					Contract	Services provided but not paid for (Iraq): Contract price	NLG	264,020	USD	12,800	12,800	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 94; 97; 98; 102; 103; 108; 111	
								IQD	15,000	48,232				
					Contract	Services provided but not paid for (Iraq): Increased costs	NLG	203,350	NLG	0	0	No proof that part or all of the loss is direct	Paras. 20-23, 33-35, 43-46, 48	
					Contract	Interrupted service contract (Iraq): Bank guarantee	NLG	463,672	USD	0	0	No proof of actual loss	Paras. 141-143	
								IQD	0	0				
					Contract	Interrupted service contract (Iraq): Bank guarantee	NLG	1,002,427	IQD	0	0	No proof of actual loss	Paras. 141-143	
					Contract	Interrupted service contract (Iraq): Contract price, increased costs (storage)	NLG	922,570	USD	0	0	No proof that part or all of the loss is direct; part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-111, 134, 136, 139-140; 111; 140	
					Tangible property	Total loss (Iraq): Office equipment	NLG	861,700	NLG	96,820	53,969	Insufficient evidence of value of claimed loss	Paras. 27-31, 184-186	

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Tangible property	Total loss (Iraq): Cash	NLG	253,000	IQD	0	0	Insufficient evidence of value of claimed loss; reduction to avoid multiple recovery	Paras. 14, 184-186		
						Business loss	Increased costs (Iraq): Unproductive salary, rental payments (office)	NLG	250,000	NLG	0	0	No proof of actual loss; insufficient evidence of value of claimed loss	Paras. 27-31, 152-160; 156; 160		
						Contract	Interrupted service contract (Iraq): Loss of profit	NLG	102,800	NLG	0	0	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 103; 111		
						Business loss	Decline in business (Iraq): Loss of profit	NLG	930,974	NLG	465,487	271,263	Insufficient evidence of value of claimed loss	Paras. 27-31, 112-126; 126		
						Contract	Services provided but not paid for (Iraq): Contract price	NLG	766,074	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 20-23, 27-46, 48; 48		
						Business loss	Decline in business (Iraq): Loss of profit	NLG	117,900	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 112-126; 126		
111	Netherlands	4001392	Akzo Chemicals B.V.	NLG	993,406	564,115	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	794,725	NLG	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Interest		NLG	198,681	NLG	0	0	Principal sum not compensable	N/A		
112	Netherlands	4001393	Unichema Chemie BV	NLG	15,183	8,622	Business loss	Increased costs: War risk insurance	NLG	15,183	NLG	0	0	Part or all of loss is outside compensable area	Paras. 150-151	0

				Total amount claimed including permissible amendments ^a			Reclassified amount ^d				Decision of the Panel of Commissioners ^e					
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
113	Netherlands	4001398	Hendrix Voeders B.V., Export Department	NLG	45,138	25,632	Contract	Goods diverted (Kuwait): Loss of profit	NLG	31,320	NLG	31,320	17,458	N/A	N/A	25,160
							Contract	Goods diverted (Kuwait): Increased costs (freight, storage, administrative expenses)	NLG	13,818	NLG	13,437	7,490	N/A	N/A	
114	Netherlands	4001399	Royal Gist-Brocades N.V.	NLG	529,713	300,802	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	NLG	306,361	NLG	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	109,114
							Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight, storage)	NLG	27,601	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 134-136, 139-140; 140	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	NLG	195,750	NLG	195,750	109,114	N/A	N/A	
115	Netherlands	4001401	Agio Sigarenfabrieken N.V.	USD	13,100	13,100	Business loss	Increased costs: War risk insurance	USD	13,100	USD	0	0	Part or all of loss is outside compensable area	Paras. 150-151	0
116	Netherlands	4001402	Melchemie Holland B.V.	NLG	2,695,659	1,530,755	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	259,378	NLG	197,000	109,810	"Arising prior to" exclusion	Paras. 18, 20-22, 33-42, 48	1,460,687 ^g
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	2,436,280	DEM	2,156,000	1,350,877	N/A	N/A	
117	Netherlands	4001406	Meijer Frozen Foods BV	NLG	127,404	72,348	Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	NLG	15,494	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-95, 99-111; 63; 103; 111	0

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Interrupted contract - goods not shipped (Kuwait): Costs incurred	NLG	72,113	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-95, 99-111; 111		
						Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (storage, repackaging)	NLG	36,457	NLG	0	0	No proof that part or all of the loss is direct	Paras. 27-31, 134, 136-140; 140		
						Interest		NLG	3,339	NLG	0	0	Principal sum not compensable	N/A		
118	Netherlands	4001407	Claim has been withdrawn													
119	Netherlands	4001408	Ideal Creameries	USD	77,629	77,629	Contract	Goods diverted (Kuwait): Loss of profit	USD	45,494	NLG	20,047	11,174	Calculated loss is less than loss alleged	Paras. 194-200	67,153
										USD	32,670	32,670				
						Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	USD	32,136	USD	23,309	23,309	Calculated loss is less than loss alleged; insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-95, 99-111, 194-200; 103; 111		
120	Netherlands	4001410	Rotterdamsche Margarine Industrie Romi B.V.	USD	8,462	8,462	Contract	Good diverted (Kuwait): Loss of profit	USD	6,000	USD	6,000	6,000	N/A	N/A	8,403
						Contract	Good diverted (Kuwait): Increased costs (freight, storage, handling)	USD	2,462	NLG	4,311	2,403	N/A	N/A		
121	Pakistan	4001212	Sanuks (Private) Limited	USD	7,064,428	7,064,428	Tangible property	Total loss (Kuwait): Raw materials	USD	176,000	USD	171,965	171,965	Insufficient evidence of value of claimed loss	Paras. 184-186; 185	1,158,231
						Business loss	Costs incurred: Airfares, management time	USD	244,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 112-126; 126		

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Interrupted contract - goods not shipped (Kuwait): Contract price	USD	431,000	USD	0	0	Reduction to avoid multiple recovery	Para. 125		
						Business loss	Decline in business (Kuwait): Loss of profit	USD	6,000,000	USD	973,022	973,022	Part or all of loss is not direct; insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-126; 116; 126		
						Business loss	Increased costs (other banking costs)	USD	167,000	USD	0	0	Part or all of loss is not direct	Paras. 144-146		
										PKR	0	0				
						Payment or relief to others	Evacuation, repatriation and support payments (Kuwait)	USD	31,000	PKR	289,380	13,244	No proof that part or all of the loss is direct	Paras. 168-171; 170		
						Business loss	Increased costs (Kuwait): Administrative expenses	USD	15,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 138-140; 140		
122	Pakistan	4001213	Nazir and Company	USD	80,850	80,850	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	80,850	FRF	431,820	80,850	Calculated loss is less than loss alleged	Paras. 194-200	80,850
123	Pakistan	4001365	M/S Haq Enterprises	USD	98,302	98,302	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	70,016	USD	70,016	70,016	N/A	N/A	70,016
						Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (export incentives)	USD	5,601	USD	0	0	Part or all of claim is unsubstantiated	Paras. 147-149		
						Interest		USD	22,685	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		

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124	Pakistan	4001366	Universal Optical Industries	USD	28,877	28,877	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	28,877	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
125	Saudi Arabia	4002455	Arabian Hawk Co Ltd	SAR	310,000	82,777	Business Loss	Decline in business: Loss of profit	SAR	310,000	SAR	0	0	Part or all of claim is unsubstantiated	Para. 27-31, 112-126; 126	0
126	Singapore	4001427	Lim Lam Thye Pte Ltd	USD	17,920	17,920	Contract	Interrupted contract - goods not shipped (Kuwait): Contract price	USD	17,296	USD	0	0	Insufficient evidence of value of claimed loss; failure to establish appropriate efforts to mitigate	Paras. 27-31, 60-65, 90-95, 99-111; 63; 103; 111	0
							Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (labour, storage, disposal)	USD	624	USD	0	0	Insufficient evidence of value of claimed loss	Paras. 27-31, 136, 139-140; 139; 140	
127	Singapore	4001428	Acma Ltd	SGD	1,015,087	575,120	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SGD	891,158	SGD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0
							Interest		SGD	123,930	SGD	0	0	Principal sum not compensable	N/A	
128	Spain	4001465	Albatex S.L.	ESP	44,222,928	454,267	Contract	Goods shipped, received but not paid for; goods lost or destroyed in transit (Kuwait): Contract price	ESP	19,472,928	USD	3,011	3,011	No proof that part or all of the loss is direct	Paras. 49-59; 55	3,011
							Contract	Interrupted contract - goods not shipped (Kuwait/Iraq): Loss of profit	ESP	16,000,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-95, 99-111; 102; 111	
							Business Loss	Increased costs (Kuwait): Other banking costs	ESP	8,750,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 144-146	

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129	Switzerland	4001498	Artax Watch Ltd	CHF	35,784	27,697	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	CHF	35,784	CHF	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
130	Switzerland	4001499	Cattin Machines SA	CHF	100,280	77,616	Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (storage, handling, legal fees)	CHF	23,000	CHF	12,900	9,527	No proof of actual loss; calculated loss is less than loss alleged	Paras. 136, 139-140, 161-165; 140; 163	9,527
							Other	Loss of use of funds	CHF	77,280	Consideration of this portion of the claim has been deferred to a later "E2" instalment		Paras. 2, 112			
131	Switzerland	4001500	Dixi SA	CHF	7,023,584	5,436,211	Contract	Interrupted contract - goods not shipped (Iraq): costs incurred, loss of profit, increased costs (adaptation)	CHF	2,812,418	CHF	0	0	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 111	110,870
							Contract	Interrupted contract - goods not shipped (Iraq): costs incurred, loss of profit, increased costs (adaptation)	CHF	4,031,186	CHF	0	0	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 111	
							Contract	Interrupted contract - goods not shipped (Iraq): increased costs (banking costs)	CHF	26,709	CHF	0	0	No proof that part or all of the loss is direct	Paras. 141-146; 146	
							Tangible property	Total loss (Iraq): Tools	CHF	71,783	CHF	71,783	53,016	N/A	N/A	
							Payment or relief to others	Detention allowance (Iraq)	CHF	81,488	CHF	74,227	57,854	Calculated loss is less than loss alleged	Paras. 152-156, 172-175; 156; 175	
132	Switzerland	4001501	Delma Watch Ltd	CHF	66,351	51,355	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	CHF	66,351	CHF	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
133	Switzerland	4001502	Szabo Marketing, Marketing & Design	USD	1,816,182	1,816,182	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	980,000	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>		
						Contract	Increased costs	USD	179,712	This portion of the claim has been withdrawn						
						Interest		USD	386,470	USD	0	0	Principal sum not compensable	N/A		
						Business loss	Course of dealing (Iraq): Loss of profit	USD	270,000	USD	0	0	No proof of actual loss	Paras. 112-120, 127-132; 132		
134	Switzerland	4001503	Advanced Technical Services GmbH	USD	1,074,025	1,074,025	Contract	Services provided but not paid for (Iraq): Contract price	CHF	11,708	CHF	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	803,898
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	CHF	54,690	CHF	54,690	40,391	N/A	N/A		
						Contract	Interrupted contract - goods not shipped (Iraq): Contract price	CHF	26,520	CHF	2,652	1,959	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 102-105; 111		
						Contract	Interrupted contract - goods not shipped (Iraq): Contract price	CHF	45,000	CHF	4,500	3,323	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 102-105; 111		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	675,726	USD	675,726	675,726	N/A	N/A		
						Contract	Services provided but not paid for (Iraq): Contract price	CHF	15,826	CHF	15,826	11,688	N/A	N/A		
						Contract	Goods shipped, received but not paid for (Iraq), goods diverted (Iraq): Contract price	CHF	18,990	CHF	18,744	13,843	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 78-89; 86		

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						Business loss	Course of dealing (Iraq): Loss of profit	CHF	27,800	CHF	13,900	10,767	No proof that part or all of the loss is direct; insufficient evidence of value of claimed loss	Paras. 27-31, 112-120, 127-132; 130; 132		
								USD	260,000	USD	46,201	46,201				
135	Switzerland	4001517	Mövenpick Dienstleistungs AG	CHF	1,268	981	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	CHF	1,268	CHF	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 49-59; 55	0
136	Switzerland	4001519	Procter & Gamble AG	USD	2,536,825	2,536,825	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	652,817	USD	204,000	204,000	Insufficient evidence of value of claimed loss	Paras. 27-31, 60-77; 77	462,114
										KWD	74,595	258,114				
							Business loss	Increased costs (Kuwait): Rental payments (advertising)	USD	67,675	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 157-160; 160	
						Business loss	Course of dealing (Kuwait): Loss of profit	USD	1,816,333	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 112-120, 127-132; 132		
137	Switzerland	4001520	Sisco SA	USD	25,385	25,385	Contract	Goods lost or destroyed in transit (Kuwait): Contract price, loss of profit	USD	25,385	USD	25,385	25,385	N/A	N/A	25,385
138	Switzerland	4001521	Du Pont de Nemours International S.A.	USD	100,000	100,000	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	100,000	USD	100,000	100,000	N/A	N/A	100,000
139	Tunisia	4002597	Society Hydro-mécanique, HYDROMECA SA	USD	511,084	511,084	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	415,725	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	95,359	USD	0	0	Principal sum not compensable	N/A	
140	Tunisia	4002598	Société Ciga Filtre	USD	1,004,886	1,004,886	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	628,385	USD	628,385	628,385	N/A	N/A	628,385

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						Interest		USD	144,314	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
						Interest		USD	232,188	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
141	Turkey	4001630	Osman Bicer	Claim transferred to a different category of claims												
142	Turkey	4001632	Botas Bornova Tinplate Can and Packaging Industries Inc.	USD	388,843	388,843	Contract	Interrupted contract - goods not shipped (Iraq): Costs incurred	USD	304,975	USD	100,000	100,000	Insufficient evidence of value of claimed loss; failure to establish appropriate efforts to mitigate	Paras. 27-31, 60-65, 90-111; 63; 103; 111	100,000
						Interest		USD	83,868	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A		
143	Turkey	4001633	Eti Gida Sanayi Ve Ticaret A.S.	USD	28,856	28,856	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	28,856	USD	28,856	28,856	N/A	N/A	28,856
144	Turkey	4001634	Gul Tarim Sanayi ve Ticaret A.S.	USD	25,502	25,502	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	25,502	USD	25,502	25,502	N/A	N/A	25,502
145	Turkey	4001636	Menser Dis Ticaret A.S.	USD	30,400	30,400	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	30,400	USD	30,400	30,400	N/A	N/A	30,400
146	Turkey	4001637	Dunyateks Foreign Trade Co. Inc.	USD	64,344	64,344	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	48,300	USD	48,300	48,300	N/A	N/A	48,300

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						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	16,044	USD	0	0	Part or all of loss is not direct	Paras. 23, 33-35, 43-46, 48		
147	Turkey	4001639	Baykal Makine Sanayi ve Ticaret AS	USD	12,900	12,900	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	12,900	USD	12,900	12,900	N/A	N/A	12,900
148	Turkey	4001640	Erciyas Biracilik ve Malt Sanayii AS	USD	270,825	270,825	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	270,825	USD	270,825	270,825	N/A	N/A	270,825
149	Turkey	4001641	Organik Kimya Sanayi Ve Ticaret Anonim Sirketi	USD	3,578	3,578	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	3,578	USD	3,578	3,578	N/A	N/A	3,578
150	Turkey	4001642	Simplot ve Besikcioglu Tarim Urunleri AS	USD	62,400	62,400	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	62,400	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
151	Turkey	4001643	Girisim Muhendislik, Mumessillik Ve Ticaret AS	USD	140,750	140,750	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	95,750	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	45,000	USD	0	0	Principal sum not compensable	N/A	
152	Turkey	4001644	EXSA Export Sanayi Mamulleri Satis Ve Arastirma AS	USD	63,365	63,365	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	63,365	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
153	Turkey	4001645	Seda Ambalaj Sanayi Ve Pazarlama AS (A)	USD	64,272	64,272	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	31,590	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Contract	Interrupted contract - goods not shipped (Iraq): Loss of profit	USD	32,682	USD	0	0	Part or all of loss is not direct	Paras. 60-65, 90-111; 99	
154	Turkey	4001646	Seda Ambalaj Sanayi Ve Pazarlama AS (B)	USD	193,233	193,233	Contract	Interrupted contract - services not provided (Iraq): Loss of profit	USD	156,333	USD	0	0	"Arising prior to" exclusion; part or all of loss is not direct	Paras. 60-65, 90-111; 97; 99	0

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						Contract	Interrupted contract - services not provided (Iraq): Costs incurred	USD	36,900	USD	0	0	Part or all of loss is not direct	Paras. 60-65, 90-111; 100		
155	Turkey	4001647	Inci Plastik ve Jut Sanayi AS	USD	2,128,463	2,128,463	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,040,137	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Contract	Goods shipped, received but not paid for (Iraq): Increased costs (bank guarantee)	USD	39,805	TRL	0	0	No proof of actual loss	Paras. 141-143		
						Contract	Interrupted contract - goods not shipped (Iraq): Loss of profit	USD	580,640	USD	0	0	Part or all of loss is not direct	Paras. 60-65, 90-111; 99; 100		
						Contract	Interrupted contract - goods not shipped (Iraq): Increased costs (other banking costs)	USD	467,881	USD	0	0	Part or all of loss is not direct	Paras. 144-146		
156	Turkey	4001648	Vatan Plastik ve Sunger Sanayi Anonim Sirketi	USD	2,992,100	2,992,100	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,503,202	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
						Contract	Goods shipped, received but not paid for (Iraq): Increased costs (other banking costs)	USD	641,969	USD	0	0	No proof that part or all of the loss is direct	Paras. 144-146		
						Contract	Interrupted contract - goods not shipped (Iraq): Loss of profit	USD	846,929	USD	0	0	No proof that part or all of the loss is direct	Paras. 60-65, 90-111; 99		
157	United Kingdom	4001790	Jaguar Car Exports Ltd	GBP	495,236	941,513	Contract	Goods lost or destroyed in transit (Kuwait): Loss in value	GBP	10,402	GBP	5,036	9,326	Part or all of claim is unsubstantiated; calculated loss is less than loss alleged	Paras. 27-31, 60-77, 194-200; 77; 196	9,326

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						Business loss	Course of dealing (Kuwait): Loss of profit	GBP	484,834	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 112-120, 127-132; 132		
158	United Kingdom	4001911	Engineering Center (UK) Limited	GBP	277,195	526,987	Contract	Interrupted contract (Iraq): Loss of profit	GBP	121,884	GBP	0	0	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 103; 111	0
						Contract	Interrupted contract - goods not shipped (Iraq): Increased costs (bank guarantee)	GBP	7,600	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 141-143		
						Contract	Interrupted contract (Iraq): Loss of profit	GBP	140,390	GBP	0	0	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 103; 111		
						Contract	Interrupted contract - goods not shipped (Iraq): Increased costs (bank guarantee)	GBP	1,521	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 141-143		
						Contract	Interrupted contract - goods not shipped (Iraq): Costs incurred	GBP	5,800	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-111; 111		
159	United Kingdom	4001912	Polaron Controls Limited	GBP	55,448	105,414	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	19,591	GBP	0	0	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Paras. 49-59; 54	3,254
						Contract	Interrupted contract (Kuwait): Costs incurred	GBP	6,000	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-95, 99-111; 111		

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
						Business loss	Course of dealing (Kuwait): Loss of profit	GBP	29,857	GBP	1,692	3,254	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 116; 132	
160	United Kingdom	4001915	G. A. Kasir & Sons Limited	GBP	1,605,502	3,649,647	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	458,633	GBP	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
									USD	228,268	USD	0			
							Interest		GBP	1,146,870	GBP	0	Principal sum not compensable	N/A	
									USD	369,095	USD	0			
161	United Kingdom	4001917	Hunter-Penrose Supplies Ltd	GBP	199,326	378,947	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	4,248	GBP	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		GBP	1,536	GBP	0	Principal sum not compensable	N/A	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	8,297	GBP	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	
							Interest		GBP	5,171	GBP	0	Principal sum not compensable	N/A	
							Contract	Goods shipped, received but not paid for (Iraq): Increased costs (legal fees)	GBP	10,314	GBP	0	Part or all of loss is not direct	Para. 46	
							Contract	Interrupted contract - goods not shipped (Iraq): Loss of profit	GBP	68,860	GBP	0	Part or all of loss is not direct	Paras. 60-65, 90-111; 99; 111	

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Interest		GBP	100,900	GBP	0	0	Principal sum not compensable	N/A		
162	United Kingdom	4001928	PSC Freyssinet Limited	KW	11,195	38,737	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	KW	11,195	KW	11,195	38,737	N/A	N/A	38,737
163	United Kingdom	4001929	Hesley Trading (London) Limited	GBP	99,401	272,399	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	99,401	GBP	0	0	"Arising prior to" exclusion; part or all of loss is not direct	Paras. 20-22, 33-42, 48	0
				USD	83,424				USD	83,424	USD	0	0			
164	United Kingdom	4001931	Monotex Limited	GBP	49,765	94,610	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	49,765	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
165	United Kingdom	4001934	Sliema Medical Supplies Limited	GBP	126,250	240,019	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	126,250	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
166	United Kingdom	4001936	Wilkinson Sword Ltd	USD	225,178	225,178	Contract	Goods shipped, received but not paid for and goods lost or destroyed in transit (Kuwait): Contract price	USD	192,678	USD	99,230	99,230	No proof that part or all of the loss is direct	Paras. 49-59; 54	99,230
							Contract	Goods shipped, received but not paid for (Kuwait): Increased costs (legal fees)	USD	32,500	USD	0	0	No proof that part or all of the loss is direct	Paras. 56, 46	
167	United Kingdom	4001938	Henley Chemicals Ltd	GBP	613,289	1,165,949	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	613,289	GBP	10,760	19,926	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	19,926
168	United Kingdom	4001939	H.A. Karoomi	USD	28,880	28,880	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	28,880	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		USD	unspecified	USD	0	0	Principal sum not compensable	N/A	
169	United Kingdom	4001940	G.R. Lane Health Products Ltd.	GBP	5,282	10,042	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	5,282	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0

				<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
170	United Kingdom	400194 1	James Dalton (Seasoning & Spices) Ltd	GBP	9,326	17,730	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	9,326	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
171	United Kingdom	400194 2	C & J Clark International Ltd.	GBP	5,044	9,589	Contract	Goods diverted (Kuwait): Loss of profit	GBP	5,044	GBP	5,044	9,341	N/A	N/A	9,341
172	United Kingdom	400194 4	J.D. Enterprises	GBP	132,419	251,747	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	87,419	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	34,622
							Business loss	Course of dealing (Kuwait): Loss of profit	GBP	45,000	GBP	19,042	34,622	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 132	
173	United Kingdom	400194 7	Margetts Food Ltd	GBP	25,086	47,692	Contract	Goods diverted (Kuwait): Loss of profit, increased costs (storage, administrative expenses)	GBP	25,086	GBP	20,069	37,165	Failure to establish appropriate efforts to mitigate	Paras. 60-65, 78-89, 134-140; 63; 84; 86	37,165
174	United Kingdom	400194 8	James Halstead Ltd	GBP	20,373	38,732	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	20,373	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	0
175	United Kingdom	400195 1	Mitsubishi Corporation (UK) Ltd. (Claim No. 1)	USD	6,543,577	6,543,577	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	6,540,677	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Claim preparation costs		USD	2,900	GBP	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 203	

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
176	United Kingdom	4001952	Nestle Rowntree Division, Nestle UK Ltd	GBP	3,127,577	5,945,964	Contract	Goods lost or destroyed in transit (Kuwait): Contract price less costs saved	GBP	85,483	GBP	24,916	46,141	No proof of actual loss; calculated loss is less than loss alleged	Paras. 60-77; 77	2,639,593
							Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight)	GBP	187,094	GBP	128,081	237,187	No proof of actual loss	Paras. 14-15, 60-65, 78-89; 89	
							Business loss	Course of dealing (Kuwait): Loss of profit	GBP	2,855,000	GBP	1,270,027	2,356,265	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 116; 132	
177	United Kingdom	4001953	T & N Expert Services Ltd.	GBP	171,760	326,540	Contract	Goods diverted (Kuwait): Contract price	GBP	23,398	GBP	23,398	43,330	N/A	N/A	69,648
							Business loss	Course of dealing (Kuwait): Loss of profit	GBP	148,362	GBP	14,475	26,318	Calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 116; 132	
178	United Kingdom	4001960	Caradon Terrain Ltd	GBP	208,813	396,983	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	16,507	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	199,630
							Contract	Goods shipped, received but not paid for; goods diverted (Kuwait): Contract price, loss of profit	GBP	11,718	GBP	10,222	18,930	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	
							Contract	Goods diverted (Kuwait): Loss of profit	GBP	4,996	GBP	4,996	9,252	N/A	N/A	
							Contract	Goods diverted (Kuwait): Loss of profit	GBP	7,653	GBP	7,653	14,172	N/A	N/A	

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Goods diverted (Kuwait): Loss of profit	GBP	14,717	GBP	7,359	13,628	Insufficient evidence of value of claimed loss; failure to establish appropriate efforts to mitigate	Paras. 60-65; 78-89; 63; 86; 89		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	41,501	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	3,609	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55		
						Contract	Goods diverted (Kuwait): Loss of profit	GBP	3,572	GBP	3,572	6,615	N/A	N/A		
						Contract	Goods diverted (Kuwait): Loss of profit	GBP	26,370	GBP	26,370	48,833	N/A	N/A		
						Contract	Goods diverted (Kuwait): Loss of profit	GBP	3,129	GBP	3,129	5,794	N/A	N/A		
						Contract	Goods diverted (Kuwait): Loss of profit	GBP	4,781	GBP	4,781	8,854	N/A	N/A		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	30,542	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55		
						Contract	Goods diverted (Kuwait): Increased costs (storage, administrative expenses)	GBP	39,718	GBP	39,718	73,552	N/A	N/A		
179	United Kingdom	4002011	Claim has been withdrawn													
180	United Kingdom	4002013	Ensign Ltd	GBP	206,690	392,947	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	100,825	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0

				Total amount claimed including permissible amendments ^a		Reclassified amount ^d				Decision of the Panel of Commissioners ^e						
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Interest	GBP	105,866	GBP	0	0	Principal sum not compensable	N/A		
181	United Kingdom	4002016	Polyprint	GBP	2,307	4,386	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	2,307	GBP	2,307	4,272	N/A	N/A	4,272
182	United Kingdom	4002017	Redland Plc	GBP	707,085	1,344,268	Contract	Services provided but not paid for (Kuwait): Contract price	GBP	63,848	GBP	0	0	No proof of actual loss; no proof that part or all of the loss is direct	Paras. 49-59; 54	158,835
							Business loss	Decline in business (Kuwait): Loss of profit	GBP	549,513	KW D	0	0	No proof of actual loss	Paras. 14-15, 27-31	
							Business loss	Increased costs (Kuwait): Unproductive salary payment	GBP	93,724	GBP	82,594	158,835	No proof that part or all of the loss is direct	Paras. 14-15, 152-156; 155	
183	United Kingdom	4002043	N.E.S.Arnold Limited (previously E.J. Arnold & Son Ltd.)	GBP	51,206	97,350	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	2,166	GBP	2,166	4,011	N/A	N/A	31,313
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	7,255	GBP	7,255	13,435	N/A	N/A	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	34,184	GBP	7,083	13,117	No proof that part or all of the loss is direct	Paras. 60-77; 71	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	7,600	GBP	405	750	No proof of actual loss	Paras. 60-77; 70; 77	
184	United Kingdom	4002044	John L. Seatons & Co. Ltd.	GBP	90,764	172,555	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	51,449	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	35,266
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	12,816	GBP	12,432	23,022	Calculated loss is less than loss alleged	Paras. 60-77; 74	

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Goods diverted (Kuwait): Loss of profit	GBP	14,019	GBP	6,612	12,244	Calculated loss is less than loss alleged; failure to establish appropriate efforts to mitigate	Paras. 60-65; 78-89; 63; 85; 86		
						Contract	Goods diverted (Kuwait): Increased costs (freight, storage, administrative expenses)	GBP	9,399	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 134-137, 139-140; 140		
185	United Kingdom	4002049	Trueperch International Limited	GBP	284,149	540,207	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	106,725	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	12,037
							Interest		GBP	31,017	GBP	0	0	Principal sum not compensable	N/A	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	88,035	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	
							Interest		GBP	49,567	GBP	0	0	Principal sum not compensable	N/A	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	6,500	GBP	6,500	12,037	N/A	N/A	
							Interest		GBP	2,306	GBP	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
186	United Kingdom	4002050	Henkel Ltd.	GBP	19,988	38,000	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	19,988	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>					<u>Decision of the Panel of Commissioners^e</u>				
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>
187	United Kingdom	400205	Emco Wheaton UK Ltd	GBP	6,847	13,017	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	6,847	GBP	6,847	12,680	N/A	N/A	12,680
188	United Kingdom	400207	Ethicon Ltd	GBP	564,479	1,080,762	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	406,656	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	7,408
				USD	7,608				GBP	61,202	GBP	0	0	Principal sum not compensable	N/A	
				GBP	83,295				GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48			
				GBP	13,327				GBP	0	0	Principal sum not compensable	N/A			
				Contract	Goods lost or destroyed in transit (Kuwait): Contract price, increased cost (freight)				USD	7,608	USD	7,408	7,408	No proof of actual loss	Paras. 60-77; 77	
189	United Kingdom	4002081	Edward Barber & Co Ltd	GBP	12,417	23,606	Contract	Goods diverted (Kuwait): Loss of profit	GBP	7,577	GBP	7,577	14,031	N/A	N/A	22,994
							Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	GBP	4,840	GBP	4,840	8,963	N/A	N/A	
190	United Kingdom	4002082	Fitzgerald Lighting Ltd	GBP	55,843	106,165	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	55,843	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
191	United Kingdom	4002084	Petrochimia Ltd	USD	2,273,739	2,273,739	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,447,900	USD	0	0	"Arising prior to" exclusion; part or all of claim is unsubstantiated	Paras. 20-22, 27-42, 48; 48	0

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	750,000	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	75,839	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48		
192	United Kingdom	4002086	Technomatic Ltd	GBP	3,815	7,253	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	3,815	GBP	3,815	7,065	N/A	N/A	7,065
193	United Kingdom	4002088	Autowrappers Ltd	GBP	2,160	4,106	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	2,160	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54	0
194	United Kingdom	4002148	Searle Pharmaceuticals	GBP	1,559,745	3,657,055	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,470,378	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	67,919
				USD	691,760		USD	691,760	USD	0	0					
				Contract	Interrupted contract (Iraq): Increased costs (storage, relabelling, administrative costs)		GBP	3,388	GBP	3,238	5,996	Calculated loss is less than loss alleged	Paras. 136-140; 140			
				Contract	Interrupted contract - goods not shipped (Iraq): Contract price		GBP	49,899	GBP	12,475	23,102	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 111			
Business	Increased costs (Kuwait):	GBP	32,775	GBP	15,812	29,281	Part or all of claim	Paras. 27-								

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<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						loss	Unproductive salary, termination payments			KW D	2,599	8,993	is unsubstantiated; no proof that part or all of the loss is direct; insufficient evidence of value of claimed loss; failure to establish appropriate efforts to mitigate	31, 152-156; 154; 156		
							Total loss (Kuwait): Unpaid debt for a car	GBP	3,304	KW D	158	547	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Paras. 23, 27-31		
195	United Kingdom	4002149	Unilever Intl Market Development Co	GBP	893,037	1,697,789	Contract	Goods shipped, received but not paid for and goods diverted (Kuwait): Contract price, loss of profit	GBP	32,097	GBP	13,441	24,891	Part or all of loss is not direct; insufficient evidence of value of claimed loss	Paras. 27-31, 49-65, 78-89; 54; 89	734,652
						Payment or relief to others	Personal property reimbursement (Kuwait)	GBP	58,685	KW D	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 179-181; 181		
						Payment or relief to others	Security and protective measures: Costs incurred	GBP	25,085	GBP	24,991	48,432	Part or all of loss is outside the compensable area	Paras. 182-183; 183; 115		
						Business loss	Decline in business (Kuwait): Loss of profit	GBP	777,170	GBP	343,891	661,329	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-126; 126		
196	United Kingdom	4002164	Egerton Hospital Equipment Ltd	GBP	508,360	966,464	Contract	Interrupted contract - goods not shipped (Iraq): Costs incurred	GBP	508,360	GBP	359,813	666,320	Part or all of loss is not direct; insufficient evidence of value of claimed loss	Paras. 27-31, 60-65, 90-111; 99-100; 111	666,320

				<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
197	United Kingdom	4002168	Anglo Dutch Meats	GBP	31,984	60,806	Contract	Goods diverted (Kuwait): Loss of profit	GBP	3,319	USD	5,868	5,868	Calculated loss is less than loss alleged	Paras. 60-65, 78-89; 85	25,994
							Contract	Goods diverted (Kuwait): Increased costs (freight, storage)	GBP	2,088	GBP	2,088	3,867	N/A	N/A	
							Contract	Interrupted contract - goods not shipped (Kuwait): Loss of profit	GBP	23,027	USD	15,416	15,416	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 60-65, 90-95, 99-111; 63; 103; 111	
							Contract	Interrupted contract - goods not shipped (Kuwait): Increased costs (storage)	GBP	910	GBP	455	843	Insufficient evidence of value of claimed loss	Paras. 27-31, 136, 139-140; 140	
							Other	Loss of use of funds	GBP	2,641	Consideration of this portion of the claim has been deferred to a later "E2" instalment			Paras. 2, 88		
198	United Kingdom	4002169	Klynton Davis Group Ltd	GBP	195,673	372,002	Contract	Goods diverted (Kuwait): Loss of profit, increased costs (storage)	GBP	24,168	GBP	19,964	36,970	Calculated loss is less than loss alleged	Paras. 60-65, 78-89; 85	36,970
							Other	Loss of use of funds	GBP	3,673	Consideration of this portion of the claim has been deferred to a later "E2" instalment			Paras. 2, 88		
							Business loss	Course of dealing (Kuwait): Loss of profit	GBP	167,832	GBP	0	0	No proof that part or all of the loss is direct	Paras. 112-120, 127-132; 115; 132	
199	United Kingdom	4002170	Fairey Industrial Ceramic Ltd	GBP	37,314	70,939	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	37,314	GBP	27,985	51,824	Part or all of claim is unsubstantiated	Paras. 49-59; 54; 55	51,824

				Total amount claimed including permissible amendments ^a		Reclassified amount ^d				Decision of the Panel of Commissioners ^e						
				Submitting Entity	UNCC Claim No.	Claimant	Amount claimed in original currency ^b	Amount claimed restated in USD ^c	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss ^f	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
200	United Kingdom	4002171	Keymax International Ltd	GBP	1,671	3,177	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	1,671	GBP	1,671	3,094	N/A	N/A	3,094
201	United Kingdom	4002173	Alcan Ekco Packaging Ltd	GBP	112,533	213,941	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	48,709	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 55	45,697
							Contract	Goods diverted (Kuwait): Increased costs (freight)	GBP	8,277	GBP	8,277	15,328	N/A	N/A	
							Business loss	Course of dealing (Kuwait): Loss of profit	GBP	52,500	GBP	15,792	30,369	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 116; 132	
							Interest		GBP	3,047	GBP	0	0	Principal sum not compensable	N/A	
202	United Kingdom	4002176	Hanmark Investments Ltd	USD	2,536,808	2,536,808	Contract	Interrupted contract - goods not shipped (Iraq)	USD	2,536,808	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 60-65, 90-111; 111	0
							Interest		USD	unspecified	USD	0	0	Principal sum not compensable	N/A	
203	United Kingdom	4002177	Rexodan International Ltd	GBP	11,348	21,574	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	11,348	GBP	11,008	20,385	Calculated loss is less than loss alleged	Paras. 60-77; 74	20,385
204	United Kingdom	4002178	Siemens Plessey Controls Ltd	GBP	12,000	22,814	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	12,000	GBP	0	0	Part or all of loss is not direct	Paras. 49-59; 54	0
205	United Kingdom	4002179	Kopex Intl Ltd	GBP	27,630	52,529	Contract	Goods diverted (Kuwait): Loss of profit, increased costs (freight, repackaging)	GBP	16,670	GBP	5,443	10,080	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 60-65, 78-89; 86; 89	10,080

			<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>	
						Business loss	Course of dealing (Kuwait): Loss of profit	GBP	10,960	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 112-120, 127-132; 132		
206	United Kingdom	4002180	Unipart Exports Ltd	GBP	1,573	2,990	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	1,573	GBP	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
207	United Kingdom	4002182	Mem Ltd 250 v (Formerly Delta Accessories & Domestic Switchgear Ltd.)	GBP	100,000	190,114	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	100,000	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
							Interest		GBP	unspecified	GBP	0	0	Principal sum not compensable	N/A	
208	United Kingdom	4002183	Duckworth & Co. (Essences) Ltd. and Clayton & Jowett Ltd.	GBP	210,337	399,880	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	210,337	GBP	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
209	United Kingdom	4002206	BAT (UK & Export) Ltd	USD	2,155,370	2,181,536	Tangible property	Total loss (Kuwait): Office equipment, furniture	KW D	7,562	KW D	3,031	10,488	Part or all of claim is unsubstantiated; insufficient evidence of value of claimed loss	Paras. 27-31, 184-186; 186	10,488
				KW D	7,562		Business loss	Decline in business (Kuwait): Loss of profit	USD	2,155,370	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 112-126; 126	
210	United States of America	4000596	Case Corporation	USD	114,708	114,708	Tangible property	Total loss (Iraq): Equipment (tractor)	USD	84,561	USD	45,540	45,540	Calculated loss is less than loss alleged	Paras. 184-186	45,540

				<u>Total amount claimed including permissible amendments^a</u>		<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>						
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>
							Interest		USD	30,147	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
211	United States of America	4000605	Goodyear International Corporation	USD	97,803	97,803	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	97,803	USD	0	0	No proof that part or all of the loss is direct	Paras 49-59; 54	0
212	United States of America	4000628	Summit Intl American Ltd.	USD	64,723	64,723	Business loss	Increased costs (Iraq): Unproductive salary, rental payments (car)	USD	43,022	USD	41,632	41,632	Part or all of claim is unsubstantiated	Paras. 27-31, 152-156; 156	41,632
							Payment or relief to others	Detention (Iraq): Medical costs	USD	10,240	USD	0	0	No proof of actual loss	Paras. 172-175; 175	
							Business loss	Increased costs (Iraq): Medical insurance premium	USD	11,461	USD	0	0	No proof that part or all of the loss is direct	Paras. 172-175; 174	
213	United States of America	4002229	Big Abe No, Inc	USD	124,950	124,950	Contract	Goods lost or destroyed in transit (Kuwait): Costs incurred	USD	65,895	USD	34,780	34,780	Insufficient value of claimed loss	Paras. 27-31, 60-77; 77	37,255
							Contract	Goods lost or destroyed in transit (Kuwait): Loss of profit	USD	49,503	USD	2,475	2,475	Part or all of claim is unsubstantiated	Paras. 27-31, 60-77; 77	
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (other banking costs)	USD	9,551	USD	0	0	Part or all of claim is unsubstantiated	Paras. 144-146	
214	United States of America	4002230	Dover Resources Inc	USD	7,319	7,319	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	7,319	USD	0	0	No proof that part or all of the loss is direct	Paras. 49-59; 54; 55	0
215	United States of America	4002244	Jas. I. Miller Co. Inc.	USD	2,400,000	2,400,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,400,000	USD	946,320	946,320	"Arising prior to" exclusion	Paras. 18, 20-22, 33-42, 48	946,320 ^g

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
				<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>	<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>	<u>Amount recommended in original currency or currency of loss^f</u>	<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
216	United States of America	4002245	Khalid Adham Auto Sales Inc	USD	583,348	583,348	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	423,348	USD	0	0	Part or all of claim is unsubstantiated; no proof that part or all of the loss is direct	Paras. 27-31, 49-59; 54; 55	61,705
							Business loss	Course of dealing (Kuwait): Loss of profit	USD	160,000	USD	61,705	61,705	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 103; 132	
217	United States of America	4002248	Lousady Corporation	USD	115,520	115,520	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	115,520	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0
218	United States of America	4002250	Ohio Overseas Corporation	USD	294,282	294,282	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	44,282	USD	34,842	34,842	No proof that part or all of the loss is direct	Paras. 60-77; 71	54,265
							Business loss	Course of dealing (Kuwait): Loss of profit	USD	250,000	USD	19,423	19,423	Insufficient evidence of value of claimed loss; calculated loss is less than loss alleged	Paras. 27-31, 112-120, 127-132; 130; 132	
							Interest		USD	unspecified	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
219	United States of America	4002254	Schering Corp	USD	307,266	307,266	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	307,266	USD	307,266	307,266	N/A	N/A	307,266
220	United States of America	4002257	Tiger Eyes International	USD	86,659	86,659	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	86,659	USD	0	0	"Arising prior to" exclusion	Paras. 20-22, 33-42, 48	0

				<u>Total amount claimed including permissible amendments^a</u>			<u>Reclassified amount^d</u>				<u>Decision of the Panel of Commissioners^e</u>					
	<u>Submitting Entity</u>	<u>UNCC Claim No.</u>	<u>Claimant</u>	<u>Amount claimed in original currency^b</u>		<u>Amount claimed restated in USD^c</u>	<u>Type of loss</u>	<u>Sub-category</u>	<u>Amount claimed in original currency</u>		<u>Amount recommended in original currency or currency of loss^f</u>		<u>Amount recommended in USD</u>	<u>Reasons for denial or reduction of award</u>	<u>Report citation</u>	<u>Total of amount recommended in USD</u>
				USD					USD		USD					
221	Yemen	4005972	National Paint and Chemicals Factory	USD	578,133	578,133	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	285,500	USD	285,500	285,500	N/A	N/A	287,290
							Contract	Goods lost or destroyed in transit (Kuwait): Costs to locate the goods	USD	4,360	YER	15,174	1,265	Part or all of claim is unsubstantiated	Paras. 60-77; 74; 77	
										USD	525	525				
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (banking costs)	USD	17,645	USD	0	0	Part or all of claim is unsubstantiated	Paras. 141-146	
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (increased price of goods)	USD	85,650	USD	0	0	Part or all of claim is unsubstantiated	Paras. 27-31, 134-140; 140	
							Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (other banking costs)	USD	68,568	USD	0	0	Part or all of loss is not direct	Paras. 144-146	
							Interest		USD	116,410	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	N/A	
<u>Total</u>				413,078,013							<u>Total</u>					48,442,799

Notes to table of recommendations

^a In accordance with the Governing Council's decision taken at its twenty-seventh session held in March 1998, the Panel has not considered unsolicited supplements or amendments submitted after 11 May 1998 to previously filed claims. Accordingly, the total claimed amounts stated in this table include only those supplements and amendments to the original claimed amount 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 statement of claim. In such circumstances, the Panel adopts the total value asserted in the claim form including any permissible amendments.

^b Currency codes: ATS (Austrian schilling), BEF (Belgian franc), CHF (Swiss franc), DEM (Deutsche Mark), EGP (Egyptian pound), ESP (Spanish Peseta), FRF (French franc), GBP (Pound sterling), INR (Indian rupee), IQD (Iraqi dinar), ITL (Italian lira), JPY (Japanese Yen), KWD (Kuwaiti dinar), NLG (Dutch Guilder), SAR (Saudi Arabian riyal), SGD (Singapore dollar), TRL (Turkish lira), USD (United States dollars), YER (Yemeni rial).

^c In the column entitled "Total amount claimed restated in USD", for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics, or in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 201 to 209 of this report.

^d In the columns under the heading entitled "Reclassified amount", the Panel has recategorised certain of the losses using standard classifications, as appropriate, since many claimants have presented similar losses in different ways (see columns entitled "Type of loss" and "Subcategory"). This procedure is intended to ensure consistency, equality of treatment and fairness in the analysis of the claims and is consistent with the practice of the Commission.

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

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

^g The recommendation for award is made on the basis that, as of the date of the recommendation, a court judgment relating to the loss has not been paid by Iraq. See paragraphs 18 and 19 of this report.
