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SPECIAL REPORT AND RECOMMENDATIONS MADE BY THE “E4” AND “E4A”
PANELS OF COMMISSIONERS CONCERNING OVERLAPPING CLAIMS

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Introduction

1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the first Panel of Commissioners charged with reviewing "E4" claims (the "E4 Panel"). At its thirtieth session, held on 14-16 December 1998, the Governing Council of the Commission appointed Messrs. Luiz Olavo Baptista (Chairman), Jean Naudet, and Jianxi Wang as the second Panel of Commissioners charged with reviewing "E4" claims (the "E4A Panel"). The "E4" claims population consists of claims submitted by Kuwaiti private-sector corporations and other entities, other than oil sector and environmental claims, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").
2. For reasons more fully set out in paragraphs 9 - 13 below, the "E4" and "E4A" Panels ("the 'E4' Panels") submit this report concerning adjustments to 19 "E4" claims for which compensation was recommended in the first seven instalments of "E4" claims. Such adjustments have arisen following Governing Council decision 123 (S/AC.26/Dec.123 (2001)) concerning the treatment of claims filed by individuals seeking compensation for direct losses sustained by Kuwaiti companies.
3. As discussed below, decision 123 provides guidance for the review of claims submitted by individuals for direct losses sustained by Kuwaiti companies as a result of Iraq's invasion and occupation of Kuwait, for which claims were also filed by the Kuwaiti company in category "E" ("overlapping claims"). This special report sets out the "E4" Panels' recommendations for a group of overlapping claims.

I. BACKGROUND TO THE OVERLAPPING CLAIMS

4. In 1993-1994, the Commission received several hundred claims on Form "E" filed by non-Kuwaiti individuals who asserted losses in respect of Kuwaiti companies that had been owned, in whole or in part, and managed by those individuals. Following informal discussions with the Governing Council in late 1994, the Commission informed those individual claimants that they were not eligible to file claims on behalf of the companies in question and advised them to resubmit their claims for business losses on category "D" claim forms.
5. At its twenty-third and thirtieth sessions, the Governing Council appointed Panels of Commissioners to review claims filed by individuals for amounts above 100,000 United States dollars (USD) (category "D" claims) (hereinafter referred to individually as the "D1" Panel and the "D2" Panel" and collectively as "the 'D' Panels"). Although the "D1" Panel began its review of claims in 1996, the first five instalments of category "D" claims submitted to the "D1" Panel did not include any claims for business losses. The "D2" Panel began examining a pilot group of "D8/D9" business loss claims in 1999. During the course of its review of the responses submitted by the category "D" claimants pursuant to article 34 of the Provisional Rules For Claims Procedure¹ (the "Rules"), the "D2" Panel became aware of the existence of a group of category "D" claimants who asserted corporate losses in their capacity as shareholders in Kuwaiti companies. In particular, the "D2" Panel

noted that most of these claimants were non-Kuwaiti nationals and typically assert a complete breakdown of the business relationship with their Kuwaiti partner. As a consequence, they assert that a portion of the corporate loss ought to be paid directly to them.² A preliminary examination of these claims revealed that some, but not all, of the Kuwaiti companies in issue had filed claims with the Commission, which were being processed as “E4” claims.

6. In order to evaluate the extent to which the individual claimants might have asserted losses in connection with a Kuwaiti company that had filed a claim in category “E”, the “D” and “E4” Panels requested that computer searches be conducted against the Commission’s claims database from claims filed in category “D” and against claims for business losses filed by individuals for amounts less than USD 100,000 (category “C” claims). The searches identified 104 “E4” claims with approved awards of compensation in the first seven instalments as potentially overlapping with 61 claims in category “C” and 70 claims in category “D”. In addition, the searches identified 287 “E4” claims in the remaining “E4” instalments as potentially overlapping with 168 claims in category “C” and 203 claims in category “D”.

7. The Executive Secretary of the Commission submitted report No. 30 dated 17 February 2000 to the Governing Council in accordance with article 16 of the Rules. This report presented the significant legal and factual issues raised by the overlap of claims filed by individuals in category “D” with claims filed by Kuwaiti corporate entities in “E4”. A number of Governments, including the Government of Iraq, submitted additional information and views in response to the Executive Secretary’s article 16 report.

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

II. GOVERNING COUNCIL DECISION 123

9. Decision 123 provides guidance regarding claims filed by individuals seeking compensation for direct losses sustained by Kuwaiti companies. In particular, the Governing Council, as described in the preamble to decision 123, specifically:

“[c]onsider[s] ... that due regard should be given to the claims submitted by non-Kuwaiti individuals in relation to losses sustained by Kuwaiti corporate entities”.

10. Paragraph 1 (a) of decision 123 directs the Executive Secretary to group overlapping claims relative to the losses sustained by an “E4” claimant in order to permit the “E4” Panels to make recommendations on awards of compensation for direct losses suffered by the Kuwaiti company. As a consequence, the “E4” Panels are required to consider individual claims for corporate losses filed in categories “C” and “D” together with the claims advanced on behalf of the related company in “E4”.

11. As described in the preamble to decision 123, the Governing Council considered that, while it is charged with determining the amount of compensation to which claimants are entitled for direct losses, it did not consider it to be within the mandate of the Commission to determine the respective entitlements of category "C" and/or category "D" and "E4" claimants to all or part of an award of compensation where there are overlapping claims.

12. Accordingly, taking into consideration the views expressed by several States members of the Governing Council, the Governing Council concluded that bilateral committees should be established, involving in each case the Government of Kuwait and a Government or other submitting entity filing any overlapping claims, to determine the respective entitlements of the category "C" and/or "D" and "E4" claimants to all or part of an award.³

13. Decision 123 adopts provisions of the guidelines governing the composition and work of the bilateral committees, and annexes the text thereof as annex I. Decision 123 further directs the Executive Secretary to implement the determinations made by the bilateral committees and to make payments on Kuwait's behalf to Governments and other submitting entities on behalf of individual claimants of the portions of the awards of compensation to which such individual claimants are entitled, as determined by the bilateral committees.⁴

III. FIRST GROUP OF OVERLAPPING CLAIMS

14. The direction contained in paragraph 1 (a) of decision 123 requiring the Executive Secretary to group overlapping claims had special significance for "E4" claims with approved awards of compensation in the first seven instalments of "E4" claims. As discussed in paragraph 6 above, these "E4" claims had been identified as having potentially overlapping claims submitted by individuals in category "C" and/or category "D". These "E4" claims had already been reviewed by either the "E4" Panel or the "E4A" Panel, whose recommendations had been approved by the Governing Council, and the awards of compensation were payable.⁵ Notwithstanding the prior status of their awards as final, the "E4" Panels were required to re-examine such "E4" claims with reference to the potentially overlapping category "C" and category "D" claims, as a consequence of the direction contained in decision 123. These claims are hereinafter referred to as the "first group of overlapping claims".

15. The "E4" Panels found that in order to comply with the direction contained in paragraph 1 (a) of decision 123 it would be necessary to develop a common approach to:

(a) Determining the existence of overlapping claims; and

(b) The verification and valuation issues arising out of the losses asserted and the evidence provided in the overlapping category "C" and category "D" claims.

16. In particular, the "E4" Panels agreed to develop a uniform approach to making any necessary adjustments to their previous recommendations in respect of awards of compensation to the Kuwaiti companies, resulting from the grouping of the overlapping claims. Furthermore, the "E4" Panels considered that it was appropriate for the panel issuing the original recommendations to propose,

where indicated, adjustments to such awards in the light of the new information and evidence presented. In the light of this, reference will be made herein to either the "E4" or "E4A" Panel where appropriate.

IV. DEVELOPMENT OF THE FIRST GROUP OF OVERLAPPING CLAIMS

17. The preamble to decision 123 considers that the secretariat is required to request information from claimants in categories "C" and "D" and subcategory "E4" in order to identify the extent and nature of overlapping claims. Therefore, before undertaking any review of the claims in the first group of overlapping claims, and as stated in the preamble to decision 123, the "E4" Panels directed the secretariat to solicit additional information from the individual claimants in order to identify the extent and nature of the overlapping claims. In particular, the individual claimants were requested to supply information and evidence in support of his or her relationship with the "E4" claimant and to provide evidence in support of losses claimed in respect of the Kuwaiti company.

18. Approximately one-half of the individual claims in the first group of overlapping claims were submitted by the Government of Jordan. Some of these claims were filed in category "C", but the majority were filed in category "D". Therefore, in accordance with the considerations of the Governing Council in the preamble to decision 123 and at the direction of the "E4" Panels, the secretariat conducted a technical mission to Jordan to interview 36 Jordanian category "C" and category "D" claimants in the first group of overlapping claims.

19. Following the technical mission to Jordan and a preliminary review of the responses received from the individual claimants, additional information was sought from the "E4" claimants. As part of the process of soliciting information from the "E4" claimants, the claimants were provided with the names of the potentially overlapping category "C" or category "D" claimants and the businesses for which losses were claimed.⁶ The "E4" claimants were requested to supply information or documents concerning their relationship with the related individual claimants⁷ and supporting any new loss elements raised in the individual claim.

20. The second largest group of individual claims in the first group of overlapping claims was submitted by the Government of India. With the assistance of the Special Kuwait Cell of the Ministry of External Affairs in New Delhi and the Indian Embassy in Kuwait, it was determined that many of these individual Indian claimants resided in Kuwait. At the direction of the "E4" Panels, the secretariat conducted a technical mission to Kuwait to interview category "C" and category "D" claimants of Indian nationality and "E4" claimants in the first group of overlapping claims that were related to the Jordanian and Indian individual claimants. The purpose of the mission was to obtain information from both the individual claimants and from corresponding "E4" claimants to enable the "E4" Panels, in consultation with the "D" Panels, to develop a uniform approach to the processing of the overlapping claims.

21. Following receipt of the responses from the "E4" claimants, the "E4" Panels directed that the individual claimants be provided with the opportunity to comment on the responses made by the "E4" claimants.

22. Based on the information received from all of the potentially overlapping claimants, together with the information in the original "E4" claim file, the "E4" Panels reviewed the evidence to make a preliminary determination on the existence and nature of any potential overlap. The results of the preliminary review were entered into the Commission's claims database. The "E4" Panels noted that following the technical missions, a number of withdrawals of individual claims was received by the Commission, with the result that the related "E4" claims were no longer considered as overlapping claims.

23. Following a review of the information obtained during the technical missions, the "E4" Panels found that the potentially overlapping claims fell within one of three fact patterns:

(a) Some claims were not overlapping claims, as the individual claimant was not claiming for any losses that had been sustained by the "E4" claimant.

(b) Some of the business losses claimed by individual claimants were losses in respect of businesses that were owned solely by the individual claimants. These individual claimants usually operated their businesses either:

(i) As sole proprietors, paying an annual rental fee/commission to the "E4" claimant for the use of the "E4" claimant's name and/or business licence; or

(ii) Through the "E4" claimant as minority shareholders, paying an annual rental fee/commission to the "E4" claimant or its Kuwaiti shareholder, effectively renting the company from the nominal, but majority, shareholder.

(c) The remaining business losses claimed by the individual claimants were losses in respect of a business that was jointly owned by the individual claimant with either the "E4" claimant or with the shareholders of the "E4" claimant. Where the business was jointly owned by the individual claimant and the "E4" claimant, the nature of the business entity was usually a partnership or joint venture ("partnership"). However, as discussed in paragraphs 62 - 64 below, claimants who were partners in a partnership, and who were claiming losses sustained by that partnership, presented different processing issues than those who were claiming business losses as a shareholder of an "E4" claimant company.

24. During this preliminary review the "E4" Panels developed, in consultation with the "D" Panels, criteria to determine the existence of overlapping claims.

V. CRITERIA FOR DETERMINING THE EXISTENCE OF OVERLAPPING CLAIMS

25. As specifically provided in decision 123, the "E4" Panels consider that claims are overlapping if the individual claim in category "C" or "D" seeks compensation for losses sustained by a Kuwaiti company that has filed a claim in category "E". The majority of the potentially overlapping claims in the first group of overlapping claims were filed by an "E4" claimant and an individual claimant who was a shareholder in the "E4" claimant company.

26. The "E4" Panels consider that the treatment of overlapping claims should take into account whether the individual claim was filed in category "C" or category "D". The "E4" Panels note that the category "C" claims were reviewed under the expedited procedures approved by the Governing Council for the processing of urgent claims. For this reason, the "E4" Panels consider that due regard should be given to the fact that the category "C" claims will not generally be supported by the types of evidence required of category "D" and "E4" claims. The "E4" Panels also note that the methodology used by the "C" Panel for valuing category "C" claims is different from that employed by the "E4" Panels for valuing "E4" claims. Finally, the "E4" Panels note that all category "C" claims for business losses have been processed and, where awards of compensation have been recommended, such awards have been fully paid.

27. As all category "C" claims have been processed and paid, the "E4" Panels consider that the examination of any overlapping category "C" and "E4" claims and the development of such claims is only warranted if awards made in relation to the overlapping or duplicative losses are material. The application of such a materiality standard in relation to overlapping "E4" and "C" claims is consistent with the approach taken by the "E4" Panel in paragraphs 44-47 of the "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E4' claims" (S/AC.26/1999/4) (the "First 'E4' Report"), wherein the "E4" Panel adopted the use of a "materiality" standard, developed from and based on international accounting practice. This is also consistent with the approach taken by the "D2" Panel in paragraphs 50-51 of the Sixth "D" Report. The use of a materiality standard allows the "E4" Panels to identify overlapping claims that should be subjected to a greater level of scrutiny. The "E4" Panels have examined a number of overlapping claims for which the awards were below the materiality standard and consider that the further development of such claims is not warranted.

28. Although a significant number of category "C" claims were initially identified as potentially overlapping with "E4" claims, the "E4" Panels note that most of the potentially overlapping losses identified between category "C" and "E4" concerned either claims for losses sustained in relation to a separate business, or claims that are related to the "E4" claimant's business activities, but do not constitute overlapping claims. For example, a number of claims for losses in both categories "C" and "D" sought compensation for payments, usually remuneration entitlements, allegedly owed by the "E4" claimant that were not paid as a direct result of Iraq's invasion and occupation of Kuwait. As the losses claimed by the individual claimant are not losses of the "E4" claimant, the "E4" Panels consider that the claims are not overlapping claims. An example of a claim in category "C" seeking compensation for remuneration entitlements is discussed in paragraph 36 below.

29. In relation to the category "D" claims, the "E4" Panels note that the evidentiary standard to be applied according to article 35 (3) of the Rules is the same as that for category "E" claims. As a consequence, the "E4" Panels review the claims to identify any overlapping losses between the category "D" and subcategory "E4" claims, as defined in paragraph 25 above. The "E4" Panels also review the claims to determine whether any duplicative losses have been claimed: for example, if a claimant has asserted losses that were in fact sustained and claimed by the other claimant. This is discussed in more detail in paragraphs 62-73 below.

30. Where the claimants provide evidence that indicates that the business for which the individual claimant asserts losses is distinct from the business for which the “E4” claimant asserts losses and the financial statements of the “E4” claimant do not include the activities of the business, then the “E4” Panels consider that such claims are not overlapping, even if the individual claimant used the “E4” claimant’s business licence to conduct its separate and distinct commercial activities.

31. Where the individual and corporate claimants are partners in a partnership and have an interest in a common enterprise or asset for which they are both asserting losses, the “E4” Panels consider that there is no overlapping claim but rather the issue to be resolved with respect to such claims is whether either claimant has sought compensation for losses in excess of what it has actually sustained as a partner: for example, whether either claimant has claimed the entire losses of the partnership when their interest in the partnership was limited to a certain percentage. The “E4” Panels consider that claimants seeking compensation for the losses of a partnership present a risk of multiple recovery and therefore such claims require investigation as to the possible duplication of claimed losses, as each claimant is only entitled to a portion of the loss representing its percentage interest as a partner in the common enterprise or asset. This is discussed in more detail in paragraphs 62-73 below.

VI. REVIEW OF NON-OVERLAPPING CLAIMS IN THE FIRST GROUP OF OVERLAPPING CLAIMS

32. The first group of overlapping claims initially consisted of 70 “E4” claims related to 27 category “C” claims and 73 category “D” claims.

33. The “E4” Panels reviewed the potentially overlapping claims in the first group of overlapping claims as and when the information provided by the claimants permitted an initial determination to be made on the existence of overlap as defined above. The “E4” Panels were mindful that the “E4” claims in the first group had already been awarded compensation, and therefore gave priority to identifying those cases in which there was no actual overlap. For the reasons set out in paragraphs 34-36 below, the “E4” Panels consider that, although these claims appeared upon initial review to have some indicia of an overlap relationship, there was no actual overlap between the losses asserted in those claims. The “E4” Panels set out below those circumstances in which such claims were determined not to be overlapping.

A. No overlap due to mistaken identity

34. In 19 of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the relationship was mistakenly identified based on the similarity between the “E4” claimant’s name and the individual’s name and/or business names. The “E4” Panels consider that cases of mistaken identity may have arisen because there is no Kuwaiti law giving exclusive rights to the use of a particular trading name. The “E4” Panels also note that this type of “false positive” match is a risk inherent in conducting computer matching programmes used to identify potentially overlapping claims (see paragraph 6 above), a risk that is compounded by the transliteration of Arabic names into English. For example, “E4” claimant Arabi Company W.L.L. had been matched with an individual claimant whose business name had been incorrectly translated and was actually named Al

Arabic Trading and Import Bureau. Similarly, "E4" claimant Libirity Trading Co. had been matched with two claims lodged by an individual claimant whose business name was Liberty Trading Company.

B. No overlap due to existence of separate and distinct businesses

35. In 37 of the individual claims identified as potentially overlapping with "E4" claims, the "E4" Panels consider that the "E4" claimant's business and the individual claimant's business were totally separate and distinct businesses that had been operating using the same trading name or business licence and, as a consequence, these claims are not overlapping claims. For example, "E4" claimant Makki & Daher Trading Co. had been matched with an individual claimant who was in a partnership with two other individuals. The "E4" claimant sold electronic devices and used cars, in addition to having a car rental business. The partnership paid the "E4" claimant a rental fee to use its licence in order to conduct its business of selling and distributing mineral water.

C. No overlap due to nature of loss asserted

36. In 9 of the individual claims identified as potentially overlapping with "E4" claims, the "E4" Panels consider that the claims were not overlapping as the individual claimants were claiming losses that were related to the "E4" claimant but were not overlapping losses. In one of the potentially overlapping claims, the individual "C" claimant was claiming remuneration allegedly owed by the "E4" claimant. The individual claimant asserted he was a manager of the "E4" claimant and, in addition to his monthly remuneration, he was entitled to 25 per cent of the "E4" claimant's profits. Such losses are personal losses of the individual claimant and therefore the "E4" Panels consider that these claims are not overlapping.

D. No overlap due to withdrawal of category "D" claim

37. In four of the potentially overlapping claims, the individual claimants withdrew their business loss claims and the "E4" Panels considered that the potentially overlapping claims were not overlapping.

VII. VERIFICATION AND VALUATION OF OVERLAPPING CLAIMS

38. Using the information obtained during the technical missions to Jordan and Kuwait and following the development of the overlap criteria, the "E4" Panels, in consultation with the "D" Panels, developed a claims review process for the verification and valuation of the overlapping claims, in order to make recommendations on awards of compensation in accordance with paragraph 1 (a) of decision 123. The "E4" Panels also took note of the acknowledgement by the Governing Council contained in the preamble to the guidelines for the work of the bilateral committees,⁸ that "[w]ith respect to Overlapping Claims, the panels of Commissioners are in a position to review all of the evidence relating to the claimed losses, damage and injury provided by the category 'C' and/or 'D' and category 'E4' claimants, and it is preferable for a determination of such losses, damage and injury to be made in the context of the review of both claims pending before the UNCC".

39. The “E4” Panels consider that the first step in the review process, once the overlapping claims have been identified and confirmed as overlapping, is for the individual category “C” and/or “D” claims and the “E4” Kuwaiti corporate claim to be reviewed together in order to determine which of the losses claimed by the individual category “C” or “D” claimant should be consolidated with the “E4” Kuwaiti corporate claim for review and valuation (“the consolidated claim”).

40. The review of overlapping claims has disclosed that many individual claimants have included as a business loss what the “E4” Panels consider to be their “equity” interests in the “E4” claimants. Examples of the equity interests claimed by the individual claimants include the individual claimants’ contributions to the “E4” claimant’s share capital, the undistributed profits of the “E4” claimant and the individual claimants’ current accounts on the books of the “E4” claimant and loans to the “E4” claimant. The “E4” Panels consider that the individual claimants included such equity interests in their claims to ensure that they claimed all the losses allegedly sustained in relation to the “E4” claimants. As a consequence, the “E4” Panels consider that these equity interests are business losses that should be included in the consolidated claim for review and valuation. However, the “E4” Panels consider that, as equity claims represent the underlying assets of the “E4” claimant, they are generally duplicative of the asset losses claimed by the “E4” claimant and the individual claimant in relation to the “E4” claimant.

41. Following the consolidation of the losses, the “E4” Panels consider that the “E4” verification and valuation methodology developed by them for “E4” claims should be applied to the consolidated claim, taking into consideration that the individual claimants may not be able to provide the same level of documentary evidence in support of the losses claimed by them as could be provided by the “E4” claimants.

42. The “E4” Panels note that some of the consolidated losses will be losses not previously claimed by the “E4” claimant. Other consolidated losses will include losses claimed by both claimants. Where the “E4” Panels were able to identify that the same losses were claimed by both claimants, adjustments made during the application of the “E4” verification and valuation methodology eliminated any risk of duplication arising therefrom.

VIII. REVIEW OF THE FIRST GROUP OF OVERLAPPING CLAIMS

A. Overlapping claims – new losses or greater losses asserted in the individual claim supporting an adjustment to the original award

43. Three individual claims that were identified as overlapping with three “E4” claims asserted new losses in respect of the “E4” claimant or losses greater than those claimed by the “E4” claimant. The new or increased losses were supported by appropriate documentary evidence, and the “E4” Panels have recommended adjustments to the previously issued awards, which result in a net increase in the amount of recommended compensation for the “E4” claims. As discussed at paragraph 16 above, the panel issuing the original recommendation, reviewed the overlapping claims and makes the

recommendations for adjustments to previously recommended awards of compensation if appropriate, according to the general principles set out above.

44. “E4” claimant Nakhlit Al Khaleeg for Electric/Hussain Hamzh Abbas Al Koot & Mohammed Salah W.L.L. had not claimed for loss of stock or loss of profit. In this case, as a consequence of the consolidation of the loss of stock and loss of profit claims claimed by the individual claimant into the consolidated claim, the “E4A” Panel recommends compensation for those losses. This results in a net increase in the amount of recommended compensation for the “E4” claim.

45. “E4” claimant Kuwait Insecticides Company had claimed less than the Motor Vehicle Valuation Table⁹ value for its motor vehicles losses. As a consequence of the consolidation of the motor vehicle losses claimed by the individual claimant into the consolidated claim, the “E4” Panel recommends an adjustment to the motor vehicle award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

46. One individual claimant whose claim had been identified as overlapping with “E4” claimant Faddan General Trading & Contracting Co. W.L.L. had asserted a larger loss of profit claim than that asserted by the “E4” claimant. As a consequence of the consideration of this loss, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

B. Overlapping claims – new evidence included in the individual claim supporting an adjustment to the original award

47. The “E4” Panels note that in a number of overlapping claims additional evidence provided by the individual claimants, such as financial statements for the “E4” claimant, reduced the risk of overstatement arising from the lack of such evidence in the original “E4” claim. Accordingly, where this arises, the “E4” Panels recommend further adjustments to the recommended compensation for the “E4” claim.

48. The evidence contained in one individual claim that had been identified as overlapping with “E4” claimant Al Moudyan Lighting Centre Co. W.L.L reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claim that had been identified by the “E4A” Panel during its initial verification and valuation of the claim. As the individual claimant provided the necessary financial statements in support of its claim for business losses, the “E4A” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

49. The evidence contained in one individual claim that had been identified as overlapping with “E4” claimant Form Arabia Furnishing Co. W.L.L. reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claim. As the individual claimant had provided further information in support of the loss of stock claim, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

C. Overlapping claims – new or greater losses asserted and new evidence included in the individual claim supporting an adjustment to the original award

50. Ten individual claimants that were identified as overlapping with nine “E4” claimants asserted new or greater losses in respect of the “E4” claimant and provided evidence that reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claims. As a consequence of the consolidation of the new losses claimed by the individual claimants, the “E4” Panels recommend adjustments to the awards resulting in a net increase in the amount of recommended compensation for the “E4” claims.

51. The individual claimant whose claim had been identified as overlapping with “E4” claimant Al Sedra Electric & Electronic Equipment Co had asserted larger loss of profit and loss of stock claims than those asserted by the “E4” claimant. As a consequence of the consolidation of these losses, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim. In addition, as the financial statements provided by the individual claimant reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends an additional adjustment to the amount of recommended compensation for the “E4” claim.

52. The two individual claimants whose claims had been identified as overlapping with “E4” claimant Al Nisf & Al Fakhoury Co. for Electrical Trading & Contracting asserted loss of stock claims that when combined were larger than those advanced by the “E4” claimant. As a consequence of the consolidation of the loss of stock claims, the “E4” Panel recommends an adjustment to the award resulting in a net increase in the amount of recommended compensation for the “E4” claim. In addition, as the financial statements provided by the individual claimants reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends an additional adjustment, resulting in a net increase in the amount of recommended compensation for the “E4” claim.

53. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Al Naji & Al Saigh General Trading and Contracting had asserted a loss of profit that had not been asserted by the “E4” claimant. As a consequence of the consolidation of this loss, the “E4” Panel recommends compensation for loss of profit. In addition, the “E4” Panels note that the financial statements provided by the individual claimant reduced the risk of overstatement that may have arisen in relation to the loss of profit claim.

54. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Al Khamis Refrigeration Company had asserted a new tangible property loss and a larger loss of profit claim than that asserted by the “E4” claimant. As a consequence of the consolidation of these losses, the “E4” Panel recommends compensation for the tangible property loss. In addition, as the financial statements provided by the individual claimant reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends a further adjustment resulting in a net increase in the amount of recommended compensation for the “E4” claim.

55. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Dar Al Anwaar Electric Co. W.L.L. had asserted real property losses, a loss of goods in transit and losses associated with letters of credit including interest charges. These losses were not claimed by the “E4” claimant. In addition, the individual claimant asserted a claim for loss of stock. As a consequence of the consolidation of these losses the “E4” Panel recommends compensation for the real property loss. In addition, as the “E4” Panel notes that the financial statements and other evidence provided by the individual claimant is evidence of the loss of goods in transit and losses associated with letters of credit, the “E4” Panel recommends compensation for these losses. Finally, as the financial statements provided by the individual claimant reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4” Panel recommends a further adjustment resulting in a net increase in the amount of recommended compensation for the “E4” claim.

56. “E4” claimants Al Otaibi and Najjar Trading and Contracting Co W.L.L. and Hamad & Moeller Trading Co. were considered in the second instalment of “E4” claims. However, the “E4” Panel recommended no compensation for the claims when they were reviewed as the claimants had not submitted sufficient information or documents to support their asserted losses.¹⁰ The individual claimants whose claims had been identified as potentially overlapping with the “E4” claims asserted new losses in addition to those asserted by the “E4” claimants and provided evidence in the form of financial statements. The “E4” Panel finds that the individual claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence by the individual claimants and the consolidation of the losses, the “E4” Panel recommends adjustments to the awards resulting in an amount being recommended as compensation for the “E4” claims.

57. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Construction Material Centre Co. W.L.L. had asserted loss of tangible property, cash and losses associated with letters of credit. As a consequence of the consolidation of these losses, the “E4” Panel recommends compensation for tangible property loss and an adjustment resulting in a net increase in the amount of compensation for loss of profit. In addition, as the “E4” Panels note that the documents and other evidence provided by the individual claimant is evidence of the loss of cash, the “E4” Panel recommends compensation for this loss.

58. The individual claimant whose claim had been identified as potentially overlapping with “E4” claimant Al Jihad Auto Spare Parts & Auto Tyres Co. had asserted a tangible property loss not asserted in the “E4” claim. As a consequence of the consolidation of these losses, the “E4A” Panel recommends compensation for this tangible property loss. In addition, as the financial statements provided by the individual claimant reduced the risk of overstatement created by evidentiary shortcomings in the “E4” claim, the “E4A” Panel recommends a further adjustment resulting in a net increase in the amount of recommended compensation for the “E4” claim.

D. Overlapping claims – new losses asserted in the individual claim not supporting an adjustment to the original award

59. Nine individual claims that had been identified as potentially overlapping with eight “E4” claims, included losses that had not been claimed by the “E4” claimant. Some of these losses included bad debts, loss of cash, tangible property, vehicles, profit, a share of good will and key money and the individual’s claim for the loss of his equity in the “E4” claimant company. The “E4” Panels consider that, based on a review of all of the claims, the totality of the evidence presented supports the initial recommendations for an award of compensation for the “E4” claim.

60. The only new loss asserted by two individual claimants whose claims had been identified as potentially overlapping with “E4” claimants Mohammed Al Wazzan & Partners Store Co W.L.L. and Central Circle Co. were claims for the loss of their equity in the “E4” claimants. The “E4” Panels consider that, based on a review of all of the claims, the totality of the evidence presented supports the awards of compensation initially recommended for the “E4” claims.

E. Overlapping claims – no new losses asserted or evidence provided in the individual claim

61. Three individual claims that had been identified as potentially overlapping with three “E4” claims did not assert any new losses and did not provide any new evidence. All individual claimants asserted losses greater than those claimed by “E4” claimants Ghalab Faisal Auto Spare Parts Co & Al Mutari & Co. W.L.L., Al Qahtani Trading and Contracting Co. W.L.L. and Asia Electro Mechanical Co. Ltd. However, the “E4” Panels consider that, based on a review of all of the related claims, the totality of the evidence presented supports the awards of compensation initially recommended for the “E4” claims.

IX. REVIEW OF DUPLICATIVE CLAIMS

A. Partnership claims

62. As discussed in paragraph 31 above, where the individual and corporate claimants are partners in a partnership and have an interest in a common enterprise or asset for which they are both asserting losses, the “E4” Panels consider that there is no overlapping claim. Rather the issue being considered is whether either claimant has sought compensation for losses in excess of what it has actually sustained as a partner. Such claims present a risk of multiple recovery and require investigation of the possible duplication of claimed losses.

63. In reviewing such partnership claims, the “E4” Panels analyse the losses claimed by each claimant to ascertain which losses were sustained by the Kuwaiti company or the partnership and which losses were sustained by only one of the claimants. For partnership claims it is not unusual for the losses sustained to arise from loss or damage to assets jointly owned by both claimants or assets that may have been owned exclusively by one of the claimants.

64. In investigating the possible duplication of claimed losses, the “E4” Panels consider that the “E4” claimant is only entitled to its share of the losses of the partnership. The “E4” Panels considered evidence submitted by all of the partners in order to determine both the value of the losses of the partnership and the “E4” claimant’s share of those losses. The results of the “E4” Panels’ review of partnership claims where the duplication of losses resulted in an adjustment to the original award to prevent multiple recovery are set out below.

65. The “E4” Panels consider that four “E4” claims and their four related individual claims in the first group of overlapping claims are not overlapping claims because the underlying business entities were partnerships. As a consequence, the “E4” Panels consider that the losses claimed by the individual claimants were not losses sustained by the “E4” claimants, but were losses sustained by businesses and assets jointly owned and operated by the “E4” claimants and the individual claimants (see paragraphs 62-64 above). The “E4” Panels note, however, that the “E4” claimants had asserted claims for all of the losses sustained by the jointly owned and operated businesses and assets, rather than just their share of the partnership losses.

66. In 1981, Jassim Al Wazzan Sons General Trading Company W.L.L. and an individual claimant entered into a partnership agreement to operate a business called Fruit Island Centre (“FIC”). The individual claimant held a 49 per cent interest in FIC, which was operated as one of the “E4” claimant’s four divisions. Some of the losses claimed by the individual claimant in relation to FIC were losses not previously claimed by the “E4” claimant (i.e. tangible property, vehicles and bad debts). No evidence was provided by either of the claimants in support of these losses and, accordingly, the “E4” Panel does not recommend compensation for these losses.

67. The “E4” Panel has reviewed the claims for duplication of losses claimed and considers that of the original award recommended by it in the third instalment of “E4” claims, 90,199 Kuwaiti dinars (KWD), was attributable to the stock losses sustained by FIC. As this is a partnership claim, the “E4” claimant is only entitled to 51 per cent of the losses, based on its percentage interest in the partnership. Accordingly, the “E4” Panel recommends that the original award be adjusted by subtracting from the original award 49 per cent of the recommended compensation attributable to the stock losses sustained by FIC. In the light of this information, the “E4” Panel notes that the claim by the individual claimant in respect of FIC will be further considered by the “D” Panels.

68. In April 1990, Faddan General Trading & Cont. Co. W.L.L. and an individual claimant entered into a partnership agreement to operate a construction business (the “business”). The individual held a 20 per cent interest in the business, which was operated as one of the “E4” claimant’s divisions.

69. The “E4” Panel has reviewed the claims for duplications of losses claimed. It considers that the loss of two of the vehicles claimed by the “E4” claimant was a loss sustained by the business. As this is a partnership claim, the “E4” claimant is only entitled to 80 per cent of the losses of the two motor vehicles. Accordingly, the “E4” Panel recommends that the original award be adjusted by subtracting 20 per cent of the recommended compensation attributable to the loss of the two motor vehicles. As noted previously in paragraph 67 above, the individual claimant’s claim in respect of the business will be further considered by the “D” Panels.

70. Ghanim General Trading Co. W.L.L. entered into a partnership with an individual claimant to operate a business providing equipment for amusement arcades and funfairs (the “arcade business”). The individual claimant held a 50 per cent interest in the arcade business but did not have any interest in the other activities of the “E4” claimant. One loss claimed by the individual claimant in relation to the arcade business was a loss not previously claimed by the “E4” claimant (tangible property ordered but not delivered as at 2 August 1990). No evidence was provided by either of the claimants in support of this loss and, accordingly, the “E4A” Panel does not recommend compensation for this loss.

71. The “E4A” Panel has reviewed the claims for duplication of losses claimed and considers that, of the original award recommended by it in the seventh instalment of “E4” claims, a portion of the loss of profit award and 50 per cent of the tangible property award was attributable to the losses sustained by the arcade business. Accordingly, the “E4A” Panel recommends that the original award be adjusted by subtracting from the original award 50 per cent of the recommended compensation attributable to the loss of tangible property and KWD 15,168 from the recommended compensation attributable to the loss of profit, in order to reflect the beneficial interest of the “E4” claimant. Again, in the light of this information, the “E4A” Panel note that the individual claimant’s claim in respect of the arcade business will be further considered by the “D” Panels.

72. Silver Torch General Trading Co. and an individual claimant entered into a partnership agreement to operate a business selling watches (the “business”). The individual held a 50 per cent interest in the business. The individual claimant did not have any interest in the other activities of the “E4” claimant.

73. The “E4A” Panel has reviewed the claims for duplication of losses claimed and considers that, of the original award recommended by it in its seventh instalment of “E4” claims, a portion of the loss of tangible property, loss of stock and loss of profit was attributable to the losses sustained by the business. Accordingly, the “E4A” Panel recommends that the original award be adjusted by subtracting KWD 532 from the recommended compensation attributable to loss of tangible property, KWD 4,240 from the recommended compensation attributable to loss of stock and KWD 231 from the recommended compensation attributable to loss of profit, in order to reflect the beneficial interest of the “E4” claimant. As previously noted in paragraph 67 above, the individual claimant’s claim in respect of the business will be further considered by the “D” Panels.

B. Other duplication issues

74. In the course of reviewing the first group of overlapping claims the “E4” Panels identified two “E4” claims and their two related individual claims, which were not overlapping claims or partnership claims, but which presented a risk of multiple recovery and the duplication of claimed losses.

75. In reviewing these claims, the “E4” Panels analyse the losses claimed by each claimant to ascertain which losses were sustained by the Kuwaiti company and which losses were sustained by the individual.

76. "E4" claimant Kuwait Bulgarian Trading W.L.L. and the individual claimant have claimed for the same 1982 Mercedes trailer. The individual claimant submitted as evidence of his ownership of the 1982 Mercedes trailer, an agreement dated 25 May 1989 signed by the "E4" claimant and the individual claimant. The agreement acknowledges that the vehicle is owned by the individual claimant, notwithstanding that it is registered in the name of the "E4" claimant. The "E4A" Panel considers that the original award should be adjusted by subtracting from the original motor vehicle award KWD 8,285, being the award for the 1982 Mercedes trailer.

77. "E4" claimant Abdulhadi Al Mailem Trading Co. W.L.L. claimed for loss of profit. The individual claimant claimed for loss of management commission in relation to the "E4" claimant, calculated at 2 per cent of net profit of the "E4" claimant, after transfer to general and statutory reserves. The "E4" Panel considers that as the "E4" claimant's 1989 net profit as stated in its 1989 financial accounts included the 2 per cent management commission, the original award for loss of profit should be adjusted by subtracting from it KWD 9,491, being the 1989 management commission of 2 per cent.

X. RECOMMENDED ADJUSTMENTS

78. Based on the foregoing, the adjusted awards recommended by the "E4" and "E4A" Panels for claimants in the first group of overlapping claims are set out in annexes I to VII of to this report. All sums have been rounded to the nearest Kuwaiti dinar and therefore the amounts may vary from the amount stated on Form E by 1 KWD.

Geneva, 24 April 2002

| | | | |
|----------|--------------------------------|----------|---------------------------------|
| (Signed) | Robert R. Briner Chairman | (Signed) | Luiz Olavo Baptista Chairman |
| (Signed) | Alan J. Cleary Commissioner | (Signed) | Jean Naudet Commissioner |
| (Signed) | Lim Tian Huat Commissioner | (Signed) | Jianxi Wang Commissioner |

Notes

¹ Adopted by decision 10 of the Governing Council (S/AC.26/1992/10).

² See paragraphs 207–213 of the “Report and recommendations made by the panel of Commissioners concerning the sixth instalment of individual claims for damages above USD 100,000 (‘category ‘D’ claims)’” (S/AC.26/2000/24) (“the Sixth ‘D’ Report”).

³ See the preamble to decision 123.

⁴ In annex II of decision 123, Kuwait irrevocably delegated to the Commission the responsibility for disbursing to non-Kuwaiti claimants, their portion, if any, of amounts of compensation that shall be recommended by the “E4” Panels and awarded by the Governing Council in the name of Kuwaiti companies.

⁵ The “E4” Panel reviewed and made recommendations for awards of compensation for the first, second, third and sixth instalments of “E4” claims, and the “E4A” Panel reviewed and made recommendations for awards of compensation for the fourth, fifth and seventh instalments of “E4” claims.

⁶ See paragraph 1 (c) of decision 123, which authorizes the Executive Secretary to transmit to relevant submitting entities and to Kuwait documents and information that relate to the Kuwaiti company concerned or that may concern losses for which another claimant has or might have asserted a claim.

⁷ In this regard, the “E4” Panels were mindful that decision 123 requires the secretariat to solicit information upon which the bilateral committees will base their decisions on entitlements to all or part of a compensation award.

⁸ See annex I of decision 123.

⁹ See paragraph 135 of the First “E4” Report.

¹⁰ See paragraphs 8-13 of the “Report and recommendations made by the panel of Commissioners concerning the second instalment of ‘E4’ claims” (S/AC.26/1999/17)(the “Second ‘E4’ Report”).

Annex I

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FIRST INSTALMENT ^a
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

| <u>UNSEQ claim number</u> ^b | <u>UNCC claim number</u> | <u>Claimant's name</u> | <u>E4 amount claimed (KWD)</u> | <u>E4 net amount claimed (KWD)</u> ^c | <u>Category D amount claimed (KWD)</u> | <u>Revised net amount claimed (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised amount recommended (KWD)</u> | <u>Revised amount recommended (USD)</u> |
|--|--------------------------|--|--------------------------------|---|--|---|--|---|---|
| E-0713 | 4002407 | Al Naji & Al-Saigh General Trading & Contracting Co. | 413,463 | 339,900 | 250,000 | 589,900 | 146,320 | 156,868 | 542,680 |
| TOTAL | | | 413,463 | 339,900 | 250,000 | 589,900 | 146,320 | 156,868 | 542,680 |

^a See the First “E4” Report.

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

^c The “net amount claimed” is the original amount claimed less amounts claimed for claim preparation costs and interest. The Panels have made no recommendations with regard to these items.

AppendixREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FIRST INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Naji & Al-Saigh General Trading & Contracting Co.
 UNCC claim number: 4002407
 UNSEQ claim number: E-0713
 Instalment number: 1
 Category D UNCC claim number: 3004019

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|-------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of vehicles | 339,900 | 169,950 | 509,850 | 146,320 | 146,320 |
| Loss of profit | Nil | 38,195 | 38,195 | n.a. | 10,548 |
| Bad debts | Nil | 41,855 | 41,855 | n.a. | Nil |
| | | | | | |
| TOTAL | 339,900 | 250,000 | 589,900 | 146,320 | 156,868 |

| | | | | | |
|-------------------------|--------|-----|--------|------|------|
| Claim preparation costs | 1,000 | Nil | 1,000 | n.a. | n.a. |
| Interest | 72,563 | Nil | 72,563 | n.a. | n.a. |

[ENGLISH ONLY]

Annex II

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT^a
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

| <u>UNSEQ claim number</u> | <u>UNCC claim number</u> | <u>Claimant's name</u> | <u>E4 amount claimed (KWD)</u> | <u>E4 net amount claimed (KWD)</u> | <u>CategoryD amount claimed (KWD)</u> | <u>Revised net amount claimed (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised amount recommended (KWD)</u> | <u>Revised amount recommended (USD)</u> |
|---------------------------|--------------------------|---|--------------------------------|------------------------------------|---------------------------------------|---|--|---|---|
| E-0038 | 4003095 | Kuwait Insecticides Company W.L.L | 16,200 | 12,685 | 146,000 | 158,685 | 9,195 | 11,021 | 38,135 |
| E-0041 | 4003098 | Ghalab Faisal Auto Parts Company/Ghalab Ghalib Al-Mutari & Co. W.L.L. | 429,564 | 392,315 | 385,886 | 778,201 | 311,808 | 311,808 | 1,078,522 |
| E-0043 | 4003100 | Al Sedra Electric & Electronic Equipments Co. | 237,950 | 235,950 | 518,640 | 754,590 | 79,034 | 110,421 | 382,080 |
| E-0118 | 4003223 | Form Arabia Furnishing Co. W.L.L. | 42,533 | 42,361 | 229,842 | 272,203 | 25,178 | 28,447 | 98,433 |
| E-0120 | 4003225 | Central Stationery Co. W.L.L. | 153,545 | 137,418 | 458,253 | 595,671 | 121,304 | 121,304 | 419,600 |
| E-0143 | 4003295 | Al-Nisif & Al-Fakhory for Elect. Trad. & Contracting Co. | 215,755 | 214,255 | 514,861 | 729,116 | 149,006 | 153,716 | 531,889 |
| E-0158 | 4003274 | Almutta & Altaher Trading & Contracting Co. W.L.L. | 212,659 | 180,179 | 315,646 | 495,825 | 29,367 | 29,367 | 101,616 |
| E-0165 | 4003279 | Dar Al Anwaar Electric Co. W.L.L. | 450,076 | 407,650 | 536,806 | 944,456 | 245,012 | 341,785 | 1,182,647 |
| E-2268 | 4005376 | Hamad & Moeller Trading Co. | 335,000 | 300,000 | 167,000 | 467,000 | Nil | 5,621 | 19,449 |
| E-2351 | 4005459 | Al-Otaiby & Al-Najjar Trdg. & Contracting Co. | 262,416 | 262,416 | 522,000 | 784,416 | Nil | 98,214 | 339,841 |
| TOTAL | | | 2,355,698 | 2,185,229 | 3,794,934 | 5,980,163 | 969,904 | 1,211,704 | 4,192,212 |

^a See the Second "E4" Report.

Appendix IREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwait Insecticides Company W.L.L.
 UNCC claim number: 4003095
 UNSEQ claim number: E-0038
 Instalment number: 2
 Category D UNCC claim number: 3003738

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 2,156 | 30,000 | 32,156 | 1,675 | 1,675 |
| Loss of stock | 2,987 | 10,000 | 12,987 | 1,478 | 1,478 |
| Loss of vehicles | 6,042 | 20,000 | 26,042 | 6,042 | 7,868 |
| Loss of profits | 1,500 | 36,000 | 37,500 | Nil | Nil |
| Other loss not categorized | Nil | 50,000 | 50,000 | n.a. | Nil |
| | | | | | |
| TOTAL | 12,685 | 146,000 | 158,685 | 9,195 | 11,021 |
| Claim preparation costs | 1,684 | Nil | 1,684 | n.a. | n.a. |
| Interest | 1,831 | Nil | 1,831 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix II

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Ghalab Faisal Auto Parts Co./Ghalab Ghalib Al-Mutari & Co. W.L.L.
UNCC claim number: 4003098
UNSEQ claim number: E-0041
Instalment number: 2
Category D UNCC claim number: 3004030

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|-------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of stock | 331,111 | 385,886 | 716,997 | 265,905 | 265,905 |
| Loss of profits | 61,204 | Nil | 61,204 | 45,903 | 45,903 |
| | | | | | |
| TOTAL | 392,315 | 385,886 | 778,201 | 311,808 | 311,808 |

| | | | | | |
|----------|--------|-----|--------|------|------|
| Interest | 37,249 | Nil | 37,249 | n.a. | n.a. |
|----------|--------|-----|--------|------|------|

Appendix IIIREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Sedra Electric & Electronic Equipments Co.
 UNCC claim number: 4003100
 UNSEQ claim number: E-0043
 Instalment number: 2
 Category D UNCC claim number: 3004009

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 2,501 | 25,877 | 28,378 | 2,501 | 2,501 |
| Loss of stock | 84,343 | 168,061 | 252,404 | 67,474 | 95,924 |
| Loss of cash | 1,697 | 22,980 | 24,677 | Nil | Nil |
| Loss of vehicles | 4,000 | 4,150 | 8,150 | 4,000 | 4,000 |
| Loss of profits | 47,009 | 135,000 | 182,009 | 5,059 | 7,996 |
| Bad debts | 96,400 | 162,572 | 258,972 | Nil | Nil |
| | | | | | |
| TOTAL | 235,950 | 518,640 | 754,590 | 79,034 | 110,421 |
| Claim preparation costs | 2,000 | Nil | 2,000 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix IV

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Form Arabia Furnishing Company W.L.L.
UNCC claim number: 4003223
UNSEQ claim number: E-0118
Instalment number: 2
Category D UNCC claim number: 3002439

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of real property | 1,494 | Nil | 1,494 | 162 | 162 |
| Loss of tangible property | 19,885 | Nil | 19,885 | 13,840 | 13,840 |
| Loss of stock | 20,429 | Nil | 20,429 | 10,623 | 13,892 |
| Loss of cash | 443 | Nil | 443 | 443 | 443 |
| Loss of vehicles | 110 | Nil | 110 | 110 | 110 |
| Equity claims | Nil | 229,842 | 229,842 | n.a. | Nil |
| | | | | | |
| TOTAL | 42,361 | 229,842 | 272,203 | 25,178 | 28,447 |

| | | | | | |
|-------------------------|-----|-----|-----|------|------|
| Claim preparation costs | 172 | Nil | 172 | n.a. | n.a. |
|-------------------------|-----|-----|-----|------|------|

Appendix VREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Central Stationery Co. W. L. L.
 UNCC claim number: 4003225
 UNSEQ claim number: E-0120
 Instalment number: 2
 Category D UNCC claim number: 3003809

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | Nil | 12,000 | 12,000 | n.a. | 0 |
| Loss of stock | 120,000 | 79,584 | 199,584 | 108,000 | 108,000 |
| Loss of vehicles | 800 | Nil | 800 | 800 | 800 |
| Loss of profits | 16,618 | 38,197 | 54,815 | 12,504 | 12,504 |
| Bad debts | Nil | 45,015 | 45,015 | n.a. | Nil |
| Other loss not categorized | Nil | 120,000 | 120,000 | n.a. | Nil |
| Equity claims | Nil | 163,457 | 163,457 | n.a. | Nil |
| | | | | | |
| TOTAL | 137,418 | 458,253 | 595,671 | 121,304 | 121,304 |

| | | | | | |
|-------------------------|--------|-----|--------|------|------|
| Claim preparation costs | 2,500 | Nil | 2,500 | n.a. | n.a. |
| Interest | 13,627 | Nil | 13,627 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix VI

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Nisif & Al-Fakhory for Elect. Trading & Contracting Co.
UNCC claim number: 4003295
UNSEQ claim number: E-0143
Instalment number: 2
D1 UNCC claim number: 3003817
D2 UNCC claim number: 3004564

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>D1 amount asserted (KWD)</u> | <u>D2 amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---------------------------------|---------------------------------|---|--|------------------------------------|
| Loss of tangible property | Nil | 15,016 | 2,481 | 17,497 | n.a. | Nil |
| Loss of stock | 178,544 | 123,244 | 88,736 | 390,524 | 142,835 | 145,488 |
| Loss of cash | 19,921 | Nil | 368 | 20,289 | Nil | Nil |
| Loss of vehicles | Nil | Nil | 120 | 120 | n.a. | Nil |
| Loss of profit | 15,790 | 64,499 | 9,874 | 90,163 | 6,171 | 8,228 |
| Bad debts | Nil | 29,383 | 50,559 | 79,942 | n.a. | Nil |
| Other loss not categorized | Nil | Nil | 227 | 227 | n.a. | Nil |
| Equity claims | Nil | 130,354 | Nil | 130,354 | n.a. | Nil |
| | | | | | | |
| TOTAL | 214,255 | 362,496 | 152,365 | 729,116 | 149,006 | 153,716 |

| | | | | | | |
|-------------------------|-------|-----|-----|-------|------|------|
| Claim preparation costs | 1,500 | Nil | Nil | 1,500 | n.a. | n.a. |
|-------------------------|-------|-----|-----|-------|------|------|

Appendix VII

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Almuttawa & Altaher Trading & Contracting Co. W.L.L.
 UNCC claim number: 4003274
 UNSEQ claim number: E-0158
 Instalment number: 2
 Category D UNCC claim number: 3003838

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | Nil | 20,238 | 20,238 | n.a. | Nil |
| Loss of stock | 180,179 | 83,869 | 264,048 | 29,367 | 29,367 |
| Loss of cash | Nil | 1,388 | 1,388 | n.a. | Nil |
| Loss of vehicles | Nil | 1,666 | 1,666 | n.a. | Nil |
| Loss of profit | Nil | 129,850 | 129,850 | n.a. | Nil |
| Bad debts | Nil | 77,262 | 77,262 | n.a. | Nil |
| Other loss not categorized | Nil | 1,373 | 1,373 | n.a. | Nil |
| | | | | | |
| TOTAL | 180,179 | 315,646 | 495,825 | 29,367 | 29,367 |

| | | | | | |
|-------------------------|--------|-----|--------|------|------|
| Claim preparation costs | 2,000 | Nil | 2000 | n.a. | n.a. |
| Interest | 30,480 | Nil | 30,480 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix VIII

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Dar Al Anwar Electric Co. W.L.L. (Now Electrical Lights House Co. W.L.L.)
UNCC claim number: 4003279
UNSEQ claim number: E-0165
Instalment number: 2
Category D UNCC claim number: 3003776

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of real property | Nil | 686 | 686 | n.a. | 686 |
| Loss of stock & goods in transit | 381,466 | 186,918 | 568,384 | 233,784 | 323,405 |
| Loss of cash | Nil | 2,544 | 2,544 | n.a. | Nil |
| Loss of profit | 26,184 | 14,700 | 40,884 | 11,228 | 11,228 |
| Bad debts | Nil | 93,712 | 93,712 | n.a. | Nil |
| Restart costs | Nil | 2,450 | 2,450 | n.a. | Nil |
| Other loss not categorized | Nil | 6,466 | 6,466 | n.a. | 6,466 |
| Equity claims | Nil | 229,330 | 229,330 | n.a. | Nil |
| | | | | | |
| TOTAL | 407,650 | 536,806 | 944,456 | 245,012 | 341,785 |

| | | | | | |
|-------------------------|--------|-----|--------|------|------|
| Claim preparation costs | 2,000 | Nil | 2000 | n.a. | n.a. |
| Interest | 40,426 | Nil | 40,426 | n.a. | n.a. |

Appendix IXREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Hamad Moeller Trading Co.
 UNCC claim number: 4005376
 UNSEQ claim number: E-2268
 Instalment number: 2
 Category D UNCC claim number: 4000067

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 15,000 | 7,350 | 22,350 | Nil | 1492 |
| Loss of stock | 120,000 | 58,800 | 178,800 | Nil | Nil |
| Loss of profit | 30,000 | 14,700 | 44,700 | Nil | 251 |
| Bad debts | 135,000 | 66,150 | 201,150 | Nil | Nil |
| Restart costs | Nil | 20,000 | 20,000 | n.a. | 3,878 |
| | | | | | |
| TOTAL | 300,000 | 167,000 | 467,000 | Nil | 5,621 |

| | | | | | |
|-------------------------|--------|--------|--------|------|------|
| Claim preparation costs | 5,000 | 2,450 | 7,450 | n.a. | n.a. |
| Interest | 30,000 | 14,700 | 44,700 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix X

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Otaiby & Al-Najjar Trdg. & Contracting Co.
UNCC claim number: 4005459
UNSEQ claim number: E-2351
Instalment number: 2
Category D UNCC claim number: 3004457

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|-------------------------------------|---|---|--|--|
| Loss of tangible property | 211,016 | Nil | 211,016 | Nil | Nil |
| Loss of stock | Nil | 350,000 | 350,000 | n.a. | 61,875 |
| Loss of profits | 51,400 | 150,000 | 201,400 | Nil | 36,339 |
| Bad debts | Nil | 2,000 | 2,000 | n.a. | Nil |
| Other loss not categorized | Nil | 20,000 | 20,000 | n.a. | Nil |
| | | | | | |
| TOTAL | 262,416 | 522,000 | 784,416 | Nil | 98,214 |

Annex IIIREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – THIRD INSTALMENT^a
REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

| <u>UNSEQ claim number</u> | <u>UNCC claim number</u> | <u>Claimant's name</u> | <u>E4 amount claimed (KWD)</u> | <u>E4 net amount claimed (KWD)</u> | <u>CategoryD amount claimed (KWD)</u> | <u>Revised net amount claimed (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised amount recommended (KWD)</u> | <u>Revised amount recommended (USD)</u> |
|-----------------------------------|----------------------------------|--|--|--|---|---|--|---|---|
| E-1538 | 4004621 | Jassim Al Wazzan Sons General Trading Company, W.L.L. | 7,101,939 | 7,095,754 | 318,892 | 7,414,646 | 3,635,888 | 3,591,690 | 12,427,993 |
| TOTAL | | | 7,101,939 | 7,095,754 | 318,892 | 7,414,646 | 3,635,888 | 3,591,690 | 12,427,993 |

^aSee "Report and recommendations made by the Panel of Commissioners concerning the third instalment of 'E4' claims" (S/AC.26/2000/6).

[ENGLISH ONLY]

Appendix

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – THIRD INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Jassim Al Wazzan Sons General Trading Company, W.L.L.
UNCC claim number: 4004621
UNSEQ claim number: E-1538
Instalment number: 3
Category D UNCC claim number: 3003786

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of real property | 674,579 | Nil | 674,579 | 539,859 | 539,859 |
| Loss of tangible property | 393,747 | 5,412 | 399,159 | 133,451 | 133,451 |
| Loss of stock | 3,864,028 | 109,140 | 3,973,168 | 2,277,048 | 2,232,850 |
| Loss of cash | 6,183 | Nil | 6,183 | 2,391 | 2,391 |
| Loss of vehicles | 72,837 | 646 | 73,483 | 37,600 | 37,600 |
| Loss of profits | 757,825 | Nil | 757,825 | 353,352 | 353,352 |
| Bad debts | 703,025 | 203,694 | 906,719 | Nil | Nil |
| Restart costs | 322,301 | Nil | 322,301 | 32,187 | 32,187 |
| Other loss not categorized | 301,229 | Nil | 301,229 | 260,000 | 260,000 |
| | | | | | |
| TOTAL | 7,095,754 | 318,892 | 7,414,646 | 3,635,888 | 3,591,690 |

| | | | | | |
|-------------------------|-------|-----|-------|------|------|
| Claim preparation costs | 6,185 | Nil | 6,185 | n.a. | n.a. |
|-------------------------|-------|-----|-------|------|------|

Annex IV

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT ^a
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

| <u>UNSEQ claim number</u> | <u>UNCC claim number</u> | <u>Claimant's name</u> | <u>E4 amount claimed (KWD)</u> | <u>E4 net amount claimed (KWD)</u> | <u>CategoryD amount claimed (KWD)</u> | <u>Revised net amount claimed (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised amount recommended (KWD)</u> | <u>Revised amount recommended (USD)</u> |
|---------------------------|--------------------------|--|--------------------------------|------------------------------------|---------------------------------------|---|--|---|---|
| E-0253 | 4003390 | Askar Mashal Co. for Binding Books. | 105,950 | 105,950 | 27,538 | 133,488 | 13,946 | 13,946 | 48,155 |
| E-0256 | 4003393 | Al Jihad Auto Spare Parts & Auto Tyres Co. | 913,040 | 829,301 | 583,999 | 1,413,300 | 252,794 | 340,953 | 1,179,768 |
| E-0311 | 4003444 | Boodai Aviation Company W.L.L. | 916,438 | 750,339 | 70,805 | 821,144 | 43,315 | 43,315 | 149,589 |
| E-0350 | 4003470 | Al Moudyan Lighting Center Co. W.L.L. | 531,120 | 529,620 | 1,828,634 | 2,358,254 | 370,897 | 409,309 | 1,415,886 |
| TOTAL | | | 2,466,548 | 2,215,210 | 2,510,976 | 4,726,186 | 680,952 | 807,523 | 2,793,398 |

^a See “Report and recommendations made by the panel of Commissioners concerning the fourth instalment of ‘E4’ claims” (S/AC.26/1999/18).

[ENGLISH ONLY]

Appendix I

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Askar Mashal Co. For Binding Books
UNCC claim number: 4003390
UNSEQ claim number: E-0253
Instalment number: 4
Category C UNCC claim number: 1604740

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category C amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of stock | 89,545 | Nil | 89,545 | Nil | Nil |
| Loss of vehicles | 2,313 | Nil | 2,313 | 2,313 | 2,313 |
| Loss of profit | 14,092 | Nil | 14,092 | 11,633 | 11,633 |
| Other loss not categorized | Nil | 27,538 | 27,538 | n.a. | Nil |
| | | | | | |
| TOTAL | 105,950 | 27,538 | 133,488 | 13,946 | 13,946 |

Appendix IIREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Jihad Auto Spare Parts & Auto Tyres Co.
 UNCC claim number: 4003393
 UNSEQ claim number: E-0256
 Instalment number: 4
 Category D UNCC claim number: 3004505

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | Nil | 21,676 | 21,676 | n.a. | 10,838 |
| Loss of stock | 622,932 | 344,263 | 967,195 | 170,107 | 247,428 |
| Loss of vehicles | Nil | 1,994 | 1,994 | n.a. | Nil |
| Loss of profit | 206,369 | 71,665 | 278,034 | 82,687 | 82,687 |
| Bad debts | Nil | 64,703 | 64,703 | n.a. | Nil |
| Other loss not categorised | Nil | 79,698 | 79,698 | n.a. | Nil |
| | | | | | |
| TOTAL | 829,301 | 583,999 | 1,413,300 | 252,794 | 340,953 |

| | | | | | |
|-------------------------|--------|-----|--------|------|------|
| Claim preparation costs | 1,500 | Nil | 1,500 | n.a. | n.a. |
| Interest | 82,239 | Nil | 82,239 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix III

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Boodai Aviation Company W.L.L.
UNCC claim number: 4003444
UNSEQ claim number: E-0311
Instalment number: 4
Category D UNCC claim number: 3000327

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 54,611 | Nil | 54,611 | 16,861 | 16,861 |
| Loss of cash | 27,908 | Nil | 27,908 | Nil | Nil |
| Loss of profit | 117,294 | 43,350 | 160,644 | 26,454 | 26,454 |
| Bad debts | 542,135 | Nil | 542,135 | Nil | Nil |
| Restart costs | 3,155 | Nil | 3,155 | Nil | Nil |
| Other loss not categorised | 5,236 | Nil | 5,236 | Nil | Nil |
| Equity claims | Nil | 27,455 | 27,455 | Nil | Nil |
| | | | | | |
| TOTAL | 750,339 | 70,805 | 821,144 | 43,315 | 43,315 |
| | | | | | |
| Claim preparation costs | 23,833 | Nil | 23,833 | n.a. | n.a. |
| Interest | 142,266 | Nil | 142,266 | n.a. | n.a. |

Appendix IVREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – FOURTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Moudyan Lighting Center Co. W.L.L.
 UNCC claim number: 4003470
 UNSEQ claim number: E-0350
 Instalment number: 4
 Category D UNCC claim number: 3004550

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|-------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of stock | 375,972 | 197,170 | 573,142 | 255,661 | 255,661 |
| Loss of profit | 153,648 | 128,312 | 281,960 | 115,236 | 153,648 |
| Bad debts | Nil | 3,152 | 3,152 | n.a. | Nil |
| Equity claims | Nil | 2,000,000 | 2,000,000 | n.a. | Nil |
| Equity claims | Nil | (500,000) | (500,000) | n.a. | Nil |
| | | | | | |
| TOTAL | 529,620 | 1,828,634 | 2,358,254 | 370,897 | 409,309 |
| Claim preparation cost | 1,500 | Nil | 1,500 | n.a. | n.a. |

Annex V

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT^a
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

| <u>UNSEQ claim number</u> | <u>UNCC claim number</u> | <u>Claimant's name</u> | <u>E4 amount claimed (KWD)</u> | <u>E4 net amount claimed (KWD)</u> | <u>CategoryD amount claimed (KWD)</u> | <u>Revised net amount claimed (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised amount recommended (KWD)</u> | <u>Revised amount recommended (USD)</u> |
|---------------------------|--------------------------|--|--------------------------------|------------------------------------|---------------------------------------|---|--|---|---|
| E-0439 | 4003601 | Faddan General Trading & Cont. Co. | 484,319 | 484,319 | 3,063,634 | 3,547,953 | 274,377 | 302,565 | 1,046,938 |
| E-0459 | 4003568 | Al-Khamis for Refrigeration Company Abdullah Madhi Al-Kamis & Partners & Partners W.L.L. | 55,377 | 53,377 | 634,573 | 687,950 | 40,917 | 59,440 | 205,443 |
| E-0475 | 4003595 | Construction Material Centre Co. | 234,541 | 234,541 | 84,374 | 318,915 | 172,485 | 173,990 | 601,729 |
| E-0493 | 4003660 | Mohammed Al Wazzan & Partners Store Co., W.L.L. | 1,388,682 | 1,246,456 | 195,000 | 1,441,456 | 906,057 | 906,057 | 3,134,099 |
| TOTAL | | | 2,162,919 | 2,018,693 | 3,977,581 | 5,996,274 | 1,393,836 | 1,442,052 | 4,988,209 |

^a See “Report and recommendations made by the panel of Commissioners concerning the sixth instalment of ‘E4’ claims” (S/AC.26/2000/8).

Appendix IREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Faddan General Trading & Cont. Co. W.L.L./Barges Hamoud Al Barges & Partners
 UNCC claim number: 4003601
 UNSEQ claim number: E-0439
 Instalment number: 6
 Category D UNCC claim numbers: 3003644, 3004989

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of contracts | 52,839 | Nil | 52,839 | 22,540 | 22,540 |
| Loss of real property | 183,693 | Nil | 183,693 | 70,094 | 70,094 |
| Loss of tangible property | 99,865 | Nil | 99,865 | 79,892 | 79,892 |
| Loss of stock | 85,946 | Nil | 85,946 | 56,386 | 56,386 |
| Loss of vehicles | 11,987 | Nil | 11,987 | 7,973 | 7,713 |
| Loss of profit | 49,989 | 400,000 | 449,989 | 37,492 | 65,940 |
| Other loss not categorized | Nil | 39,307 | 39,307 | n.a. | Nil |
| Equity claims | Nil | 2,624,327 | 2,624,327 | n.a. | Nil |
| | | | | | |
| TOTAL | 484,319 | 3,063,634 | 3,547,953 | 274,377 | 302,565 |

[ENGLISH ONLY]

Appendix II

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Khamis for Refrigeration Company Abdullah Madhi Al-Kamis & Partners W.L.L.
UNCC claim number: 4003568
UNSEQ claim number: E-0459
Instalment number: 6
Category D UNCC claim number: 3004483

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of real property | Nil | 108,534 | 108,534 | n.a. | Nil |
| Loss of tangible property | Nil | 111,658 | 111,658 | n.a. | 2,007 |
| Loss of stock | 41,388 | 188,091 | 229,479 | 34,644 | 34,644 |
| Loss of cash | 1,597 | 8,848 | 10,445 | 1,597 | 1,597 |
| Loss of vehicles | Nil | 3,397 | 3,397 | n.a. | Nil |
| Loss of profits | 10,392 | 48,526 | 58,918 | 4,676 | 21,192 |
| Bad debts | Nil | 141,300 | 141,300 | n.a. | Nil |
| Other loss not categorized | Nil | 24,219 | 24,219 | n.a. | Nil |
| | | | | | |
| TOTAL | 53,377 | 634,573 | 687,950 | 40,917 | 59,440 |
| | | | | | |
| Claim preparation costs | 2,000 | Nil | 2,000 | n.a. | n.a. |

Appendix IIIREVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Construction Material Centre Co. W.L.L.
 UNCC claim number: 4003595
 UNSEQ claim number: E-0475
 Instalment number: 6
 Category D UNCC claim number: 3001267

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | Nil | 614 | 614 | n.a. | 614 |
| Loss of stock | 196,525 | 50,043 | 246,568 | 143,973 | 143,973 |
| Loss of cash | Nil | 878 | 878 | n.a. | 878 |
| Loss of profit | 38,016 | 9,508 | 47,524 | 28,512 | 28,525 |
| Bad debts | Nil | 11,318 | 11,318 | n.a. | Nil |
| Other loss not categorized | Nil | 139 | 139 | n.a. | Nil |
| Equity claims | Nil | 11,874 | 11,874 | n.a. | Nil |
| | | | | | |
| TOTAL | 234,541 | 84,374 | 318,915 | 172,485 | 173,990 |

[ENGLISH ONLY]

Appendix IV

REVISED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Mohammed Al Wazzan & Partners Store Co., W.L.L.
UNCC claim number: 4003660
UNSEQ claim number: E-0493
Instalment number: 6
Category D UNCC claim number: 3004548

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of real property | 23,200 | Nil | 23,200 | 12,800 | 12,800 |
| Loss of tangible property | 10,490 | Nil | 10,490 | 2,163 | 2,163 |
| Loss of stock | 905,538 | Nil | 905,538 | 769,150 | 769,150 |
| Loss of vehicles | 1,617 | Nil | 1,617 | 1,450 | 1,450 |
| Loss of profits | 214,212 | 70,000 | 284,212 | 120,494 | 120,494 |
| Bad debts | 91,399 | Nil | 91,399 | Nil | Nil |
| Equity claims | Nil | 125,000 | 125,000 | n.a. | Nil |
| | | | | | |
| TOTAL | 1,246,456 | 195,000 | 1,441,456 | 906,057 | 906,057 |
| | | | | | |
| Claim preparation costs | 2,000 | Nil | 2,000 | n.a. | n.a. |
| Interest | 140,226 | Nil | 140,226 | n.a. | n.a. |

Annex VI

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT^a
 REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

| <u>UNSEQ claim number</u> | <u>UNCC claim number</u> | <u>Claimant's name</u> | <u>E4 amount claimed (KWD)</u> | <u>E4 net amount claimed (KWD)</u> | <u>CategoryD amount claimed (KWD)</u> | <u>Revised net amount claimed (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised amount recommended (KWD)</u> | <u>Revised amount recommended (USD)</u> |
|---------------------------|--------------------------|--|--------------------------------|------------------------------------|---------------------------------------|---|--|---|---|
| E-0511 | 4003624 | Ghanim General Trading Co. W.L.L. | 252,326 | 250,826 | 243,900 | 494,726 | 202,984 | 100,687 | 348,250 |
| E-0515 | 4003628 | Silver Torch General Trading Co. | 654,567 | 654,567 | 12,000 | 666,567 | 72,161 | 67,158 | 232,345 |
| E-0534 | 4003698 | Al-Khamis Trading & Contracting Co. W.L.L. | 417,515 | 415,015 | 1,206,600 | 1,621,615 | 345,139 | 345,139 | 1,194,253 |
| E-0535 | 4003699 | Asia Electro Mechanical Co. Ltd. | 533,021 | 492,577 | 381,577 | 874,154 | 132,820 | 132,820 | 458,764 |
| E-0567 | 4003686 | Central Circle Co. | 237,560 | 237,560 | 33,235 | 270,795 | 142,559 | 142,559 | 493,051 |
| E-0579 | 4003715 | Kuwait Aluminium & Brass Inaust Company | 1,766,397 | 1,573,613 | 621,448 | 2,195,061 | 826,000 | 826,000 | 2,857,741 |
| E-0585 | 4003721 | Nakhlit Al Khaleeg Co. for Electric/ Hussain Hamzh Abbas Al Koot & Mohammed Salah W.L.L. | 6,327 | 5,327 | 41,905 | 47,232 | 5,282 | 15,800 | 54,671 |
| E-0592 | 4003727 | Al Qahtani General Trading & Contracting Co. W.L.L. | 388,126 | 385,722 | 3,117,000 | 3,502,722 | 368,952 | 368,952 | 1,276,526 |
| TOTAL | | | 4,255,839 | 4,015,207 | 5,657,665 | 9,672,872 | 2,095,897 | 1,999,115 | 6,915,601 |

^a See “Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of ‘E4’ claims” (S/AC.26/2000/9).

[ENGLISH ONLY]

Appendix I

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Ghanim General Trading Co. W.L.L.
UNCC claim number: 4003624
UNSEQ claim number: E-0511
Instalment number: 7
Category D UNCC claim number: 3004151

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 188,614 | 143,900 | 332,514 | 174,257 | 87,128 |
| Loss of profit | 62,212 | 100,000 | 162,212 | 28,727 | 13,559 |
| | | | | | |
| TOTAL | 250,826 | 243,900 | 494,726 | 202,984 | 100,687 |
| Claim preparation costs | 1,500 | Nil | 1,500 | n.a. | n.a. |

Appendix IIREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Silver Torch General Trading Co./Khalid Abdulmuhssen Al Mukhaizeem & Sons
 UNCC claim number: 4003628
 UNSEQ claim number: E-0515
 Instalment number: 7
 Category C UNCC claim number: 1555811

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category C amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 10,696 | Nil | 10,696 | 10,646 | 10,114 |
| Loss of stock | 367,861 | Nil | 367,861 | 58,050 | 53,810 |
| Loss of profit | 184,312 | Nil | 184,312 | 3,465 | 3,234 |
| Bad debts | 91,698 | Nil | 91,698 | Nil | Nil |
| Equity claims | Nil | 12,000 | 12,000 | n.a. | Nil |
| | | | | | |
| TOTAL | 654,567 | 12,000 | 666,567 | 72,161 | 67,158 |

[ENGLISH ONLY]

Appendix III

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Khamis Trading & Contracting Co. W.L.L.
UNCC claim number: 4003698
UNSEQ claim number: E-0534
Instalment number: 7
D1 UNCC claim numbers: 3003820
D2 UNCC claim number: 3003289

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>D1 amount asserted (KWD)</u> | <u>D2 amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---|--|------------------------------------|
| Loss of tangible property | 50,899 | Nil | 612,500 | 663,399 | 40,719 | 40,719 |
| Loss of stock | 291,022 | Nil | 171,500 | 462,522 | 261,886 | 261,886 |
| Loss of cash | 2,116 | Nil | Nil | 2,116 | 2,116 | 2,116 |
| Loss of vehicles | 46,500 | Nil | Nil | 46,500 | 40,418 | 40,418 |
| Loss of profit | 24,478 | 117,600 | Nil | 142,078 | Nil | Nil |
| Bad debts | Nil | Nil | 245,000 | 245,000 | n.a. | Nil |
| Equity claims | Nil | 200,000 | (140,000) | 60,000 | n.a. | Nil |
| | | | | | | |
| TOTAL | 415,015 | 317,600 | 889,000 | 1,621,615 | 345,139 | 345,139 |
| | | | | | | |
| Claim preparation costs | 2,500 | Nil | Nil | 2,500 | n.a. | n.a. |

Appendix IVREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Asia Electro Mechanical Co. Ltd.
 UNCC claim number: 4003699
 UNSEQ claim number: E-0535
 Instalment number: 7
 Category D UNCC claim number: 3003863

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 9,582 | Nil | 9,582 | 7,771 | 7,771 |
| Loss of stock | 136,575 | Nil | 136,575 | 26,201 | 26,201 |
| Loss of cash | 54 | Nil | 54 | Nil | Nil |
| Loss of vehicles | 5,484 | Nil | 5,484 | 4,311 | 4,311 |
| Loss of profit | 260,890 | 381,577 | 642,467 | 94,537 | 94,537 |
| Bad debts | 77,122 | Nil | 77,122 | Nil | Nil |
| Restart costs | 2,870 | Nil | 2,870 | Nil | Nil |
| | | | | | |
| TOTAL | 492,577 | 381,577 | 874,154 | 132,820 | 132,820 |
| Claim preparation costs | 3,500 | Nil | 3,500 | n.a. | n.a. |
| Interest | 36,944 | Nil | 36,944 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix V

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Central Circle Co.
UNCC claim number: 4003686
UNSEQ claim number: E-0567
Instalment number: 7
Category C UNCC claim number: 1551667

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category C amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|-------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of stock | 109,688 | Nil | 109,688 | 36,451 | 36,451 |
| Loss of profit | 86,488 | Nil | 86,488 | 64,866 | 64,866 |
| Bad debts | 41,384 | Nil | 41,384 | 41,242 | 41,242 |
| Equity claims | Nil | 33,235 | 33,235 | n.a. | Nil |
| | | | | | |
| TOTAL | 237,560 | 33,235 | 270,795 | 142,559 | 142,559 |

Appendix VIREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwait Aluminium & Brass Inaust Company
 UNCC claim number: 4003715
 UNSEQ claim number: E-0579
 Instalment number: 7
 Category D UNCC claim number: 3004458

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of stock | 1,405,368 | Nil | 1,405,368 | 679,196 | 679,196 |
| Loss of cash | 17,575 | Nil | 17,575 | Nil | Nil |
| Loss of profit | 150,670 | Nil | 150,670 | 146,804 | 146,804 |
| Other loss not categorzed | Nil | 204,000 | 204,000 | n.a. | Nil |
| Equity claims | Nil | 417,448 | 417,448 | n.a. | Nil |
| | | | | | |
| TOTAL | 1,573,613 | 621,448 | 2,195,061 | 826,000 | 826,000 |
| Claim preparation costs | 1,000 | Nil | 1,000 | n.a. | n.a. |
| Interest | 191,784 | Nil | 191,784 | n.a. | n.a. |

[ENGLISH ONLY]

Appendix VII

REVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Nakhlit Al Khaleeg Co. for Electric / Hussain Hamzh Abbas Al Koot & Mohamed Salah W.L.L.
UNCC claim number: 4003721
UNSEQ claim number: E-0585
Instalment: 7
Category D UNCC claim number: 3003461

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|----------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of tangible property | 5,327 | 433 | 5,760 | 5,282 | 5,282 |
| Loss of stock | Nil | 23,120 | 23,120 | n.a. | 4,624 |
| Loss of profit | Nil | 17,051 | 17,051 | n.a. | 5,894 |
| Bad debts | Nil | 578 | 578 | n.a. | Nil |
| Other loss not categorized | Nil | 723 | 723 | n.a. | Nil |
| | | | | | |
| TOTAL | 5,327 | 41,905 | 47,232 | 5,282 | 15,800 |
| | | | | | |
| Claim preparation costs | 1,000 | Nil | 1,000 | n.a. | n.a. |

Appendix VIIIREVISED RECOMMENDED AWARDS FOR THE FIRST GROUP OF OVERLAPPING CLAIMS – SEVENTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Qahtani General Trading & Contracting Co. W.L.L.
 UNCC claim number: 4003727
 UNSEQ claim number: E-0592
 Instalment number: 7
 Category D UNCC claim number: 3004519

| <u>Category of loss</u> | <u>E4 amount asserted (KWD)</u> | <u>Category D amount asserted (KWD)</u> | <u>Original revised amount asserted (KWD)</u> | <u>Original amount recommended (KWD)</u> | <u>Revised/amended award (KWD)</u> |
|---------------------------|---------------------------------|---|---|--|------------------------------------|
| Loss of contracts | 217,459 | 900,000 | 1,117,459 | 217,459 | 217,459 |
| Loss of tangible property | 130,089 | Nil | 130,089 | 116,474 | 116,474 |
| Loss of vehicles | 22,634 | Nil | 22,634 | 20,774 | 20,774 |
| Loss of profit | 15,540 | 2,217,000 | 2,232,540 | 14,245 | 14,245 |
| | | | | | |
| TOTAL | 385,722 | 3,117,000 | 3,502,722 | 368,952 | 368,952 |
| Claim preparation costs | 2,404 | Nil | 2,404 | n.a. | n.a. |

Annex VII

CORRECTION OF FIFTH^a AND SIXTH INSTALMENT CLAIMS

Table 1. Fifth instalment “E4” claims correction

| <u>Claimant’s name</u> | <u>UNCC claim number</u> | <u>UNSEO claim number</u> | <u>Total claim award reported in annex I (USD)</u> | <u>Corrected total claim award (USD)</u> |
|-------------------------------------|--------------------------|---------------------------|--|--|
| Kuwait Bulgarian Trading Co. W.L.L. | 4005046 | E-1882 | 4,894,917 | 4,866,249 |

Table 2. Sixth instalment “E4” claims correction

| <u>Claimant’s name</u> | <u>UNCC claim number</u> | <u>UNSEO claim number</u> | <u>Total claim award reported in annex I (USD)</u> | <u>Corrected total claim award (USD)</u> |
|--|--------------------------|---------------------------|--|--|
| Abdulhadi Al-Mailem Trading Co. W.L.L. | 4003656 | E-0489 | 2,987,237 | 2,954,500 |

^a See “Report and recommendations made by the panel of Commissioners concerning the fifth instalment of ‘E4’ claims” (S/AC.26/2000/7).
