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

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

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

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

| <u>Short name</u> | <u>Title</u> | <u>Document symbol</u> |
|-------------------|--|------------------------|
| E2(1) report | Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E2" claims | S/AC.26/1998/7 |
| E2(2) report | Report and recommendations made by the Panel of Commissioners concerning the second instalment of "E2" claims | S/AC.26/1999/6 |
| E2(3) report | Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E2" claims | S/AC.26/1999/22 |
| E2(4) report | Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "E2" claims | S/AC.26/2000/2 |
| E2(6) report | Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims | S/AC.26/2001/01 |
| E2(7) report | Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of "E2" claims | S/AC.26/2001/11 |
| E2(8) report | Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of "E2" claims | S/AC.26/2001/18 |
| E2(9) report | Report and recommendations made by the Panel of Commissioners concerning the ninth instalment of "E2" claims | S/AC.26/2001/27 |
| E2(10) report | Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of "E2" claims | S/AC.26/2002/14 |
| E3(1) report | Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims | S/AC.26/1998/13 |
| F1(1.1) report | Report and recommendations made by the Panel of Commissioners concerning part one of the first instalment of claims by Governments and international organizations (category "F" claims) | S/AC.26/1997/6 |
| F1(2) report | Report and recommendations made by the Panel of Commissioners concerning the second instalment of "F1" claims | S/AC.26/1998/12 |
| F2(1) report | Report and recommendations made by the Panel of Commissioners concerning the first instalment of "F2" claims | S/AC.26/1999/23 |

Introduction

1. The Governing Council of the United Nations Compensation Commission (the “Commission”), at its thirtieth session in December 1998, appointed the present Panel of Commissioners, composed of Messrs. Bruno Leurent (Chairman), Kaj Hobér and Andrei Khoudorjov (the “Panel” or the “E2A’ Panel”), to review category “E2” claims (the “E2’ claims”).¹ This report contains the Panel’s recommendations to the Governing Council, pursuant to article 38(e) of Governing Council decision 10 (the “Provisional Rules for Claims Procedure” or the “Rules”), concerning the twelfth instalment of “E2” claims.²

2. This instalment initially consisted of 198 claims submitted by corporations primarily operating in import-export trade (the “claims”) at the time of Iraq’s invasion and occupation of Kuwait. The claims were selected by the secretariat of the Commission (the “secretariat”) from the “E2” claims on the basis of criteria that include (a) the date of filing with the Commission, (b) the claimant’s type of business activity, and (c) the type of loss claimed. At the request of the Panel, three claims were transferred by the Executive Secretary to a different panel to be considered with related claims. Furthermore, two claims were transferred to a later instalment, thus leaving 193 claims in this instalment for the Panel to review. The claims reviewed have been filed by companies from 24 countries, and involve a total claimed amount of 244,682,453 United States dollars (USD).³ The procedure used by the Panel in processing the claims is described in section I below.

3. The types of claims in this instalment are similar to the claims addressed in the E2(4), E2(6), E2(8) and E2(10) reports. Most of the claimants in this instalment allege losses in connection with contracts and commercial dealings that were entered into prior to 2 August 1990. The alleged losses include those arising out of the non-payment for goods delivered or services provided to parties in Iraq and Kuwait, goods sold after the failure of the originally intended delivery to Iraq, Kuwait, Jordan, Saudi Arabia and the United Arab Emirates, goods lost or destroyed in transit to buyers in the Middle East and Europe, and increased costs of operations. In addition, claimants allege that the continued manufacture of goods was interrupted after 2 August 1990 due to Iraq’s invasion and occupation of Kuwait. These claimants typically seek compensation for actual costs incurred before the contract was interrupted, plus future profits they expected to earn on the contract.

4. Claimants also allege that their business operations in the Middle East region sustained losses during the period of Iraq’s invasion and occupation of Kuwait and for some time thereafter. Such losses include loss of profits from a decline in business or interrupted course of dealing, increased costs of operations (including salary and termination payments), evacuation costs, as well as tangible property losses. The various types of losses, as described by the claimants, are set out in greater detail in section III below.

5. The Governing Council has entrusted three tasks to the Panel. First, the Panel must determine whether the various types of losses alleged by the claimants are, in principle, compensable, and, if so, the appropriate criteria for the measure of compensation. Second, the Panel must verify whether the losses that are in principle compensable have in fact been incurred by a given claimant. Third, the Panel must

value those losses found to be compensable and make recommendations with respect to an award thereon. The implementation of these steps with regard to the present instalment is described in sections II to IV, followed by the Panel's recommendation in section V.

I. PROCEDURAL HISTORY

6. The secretariat made a preliminary assessment of the claims in order to determine whether each claim met the formal requirements established by the Governing Council in article 14 of the Rules. As provided by article 15 of the Rules, deficiencies identified were communicated to the claimants in order to give them the opportunity to remedy those deficiencies.

7. Given the large number of claims under review, the volume of supporting documentation submitted with the claims and the complexity of the verification and valuation issues, the Panel requested expert advice pursuant to article 36 of the Rules. This advice was provided by accounting and loss adjusting consultants (the "expert consultants") retained to assist the Panel.

8. A preliminary review of the claims was undertaken by the secretariat and the expert consultants in order to identify any additional information and documentation that might be required to assist the Panel in verifying and valuing the claims. Pursuant to article 34 of the Rules, notifications were dispatched to the claimants (the "article 34 notifications"), in which claimants were asked to respond to questions concerning the claims and to provide additional documentation.

9. In a procedural order dated 31 August 2001, the Panel instructed the secretariat to transmit to the Government of the Republic of Iraq ("Iraq") the documents filed by 49 claimants for claims based on contracts with Iraqi parties and financed by a letter of credit issued by an Iraqi bank or relating to transactions with an Iraqi party, in respect of which the Panel considered that Iraq's comments would facilitate its review of the claims.

10. Iraq was invited to submit its comments on the claim files referred to in paragraph 9 and to respond to questions posed by the Panel by 31 March 2002. Although Iraq's comments and responses were submitted after that date, they were considered by the Panel in the course of its deliberations since such consideration did not delay the Panel's completion of its review and evaluation of the claims within the time period provided for under the Rules.

11. In a second procedural order dated 23 January 2002, the Panel classified the claims as "unusually large or complex" within the meaning of article 38(d) of the Rules, in view of the large number of claims under review, the variety and complexity of the issues raised, the volume of documentation submitted with the claims and the time afforded to Iraq to provide comments with respect to the claim files transmitted pursuant to the procedural order of 31 August 2001 referred to in paragraph 9 above.

12. In reviewing the claims, the Panel took into consideration information and documents provided by the claimants in response to the article 34 notifications, Iraq's comments and documents filed in response to the questions raised in the Panel's procedural order of 31 August 2001, and comments by Governments, including Iraq, in response to the article 16 reports of the Executive Secretary.⁴ The Panel

also considered claim-specific reports prepared on the basis of the above information by the expert consultants under the Panel's supervision and guidance.

13. The Commission is not an exclusive forum for losses that a claimant may have suffered as a result of Iraq's invasion and occupation of Kuwait. Indeed, some claimants have resorted to other legal means to recover their losses, notably by bringing an action before a national court or an arbitration tribunal. In order to prevent multiple recovery, the Governing Council, in decision 13, requested Iraq and other Governments to provide information to the Commission about pending lawsuits or other proceedings against Iraq relating to losses allegedly resulting from Iraq's invasion and occupation of Kuwait. Similarly, in questions from the Panel, both the claimants and Iraq have been requested to provide the Panel with information about claims in other fora against Iraq or any other third party, which have sought compensation for the same losses as those alleged in the claims. The Panel finds that the existence of an unpaid judgment or arbitral award in itself does not automatically preclude the claimant from recovering compensation before the Commission.⁵

14. Some claimants seek compensation in respect of losses for which they had received an indemnity from their insurers. Unless the claimant has produced a mandate from the insurer or the other entity confirming that the claimant is authorized to seek compensation on its behalf, the amount of any such indemnity has been deducted from any award recommended by the Panel. In addition, several claimants seek compensation on behalf of other entities that had actually suffered the losses asserted. The Panel requires such claimants to provide specific proof that they have been authorized, or are otherwise entitled, to bring the claims.

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

II. LEGAL FRAMEWORK

A. Applicable law

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

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

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

“[The Security Council] [r]eaffirms that Iraq, without prejudice to the debts and obligations of Iraq arising prior to 2 August 1990, which will be addressed through the normal mechanisms, is liable under international law for any direct loss, damage, including environmental damage and the depletion of natural resources, or injury to foreign Governments, nationals and corporations, as a result of Iraq’s unlawful invasion and occupation of Kuwait.”⁶

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

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

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

“(a) Military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991;

“(b) Departure of persons from or their inability to leave Iraq or Kuwait (or a decision not to return) during that period;

“(c) Actions by officials, employees or agents of the Government of Iraq or its controlled entities during that period in connection with the invasion or occupation;

- “(d) The breakdown of civil order in Kuwait or Iraq during that period; or
- “(e) Hostage-taking or other illegal detention.”

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

22. On 6 August 1990, Security Council resolution 661 (1990) imposed on Iraq and Kuwait a trade embargo in order to bring Iraq’s invasion and occupation of Kuwait to an end and to restore the sovereignty and territorial integrity of Kuwait. Under Governing Council decision 9, losses that are due solely to the trade embargo and related measures (the “trade embargo”) are not compensable.⁸ However, decision 9 provides that claims may be compensated to the extent that Iraq’s unlawful invasion and occupation of Kuwait constituted a cause of direct loss, damage or injury that is parallel to, but separate and distinct from, the trade embargo. The Panel applies these rules concerning the trade embargo to the present claims.

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

24. Thus, the Panel’s role is limited to determining the extent of Iraq’s liability under Security Council resolution 687 (1991). The Panel does not exist as a forum to adjudicate contractual disputes between a claimant and an Iraqi, Kuwaiti or other contracting party. General principles of contract law that are found in most municipal law systems therefore will be used only as a tool for the purposes of determining the compensability of contract losses.⁹

B. General duty to mitigate

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

C. Evidentiary requirements

26. The category “E” claim form that was used by claimants for the filing of the claims advised each claimant to submit “a separate statement explaining its claim (‘Statement of Claim’), supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and the amount

of the claimed loss”.¹⁰ The claim form also advised each claimant to include the following information in its Statement of Claim: the date, type and basis of the Commission’s jurisdiction for each element of loss; the facts supporting the claim; the legal basis for each element of the claim; and the amount of compensation sought and an explanation as to how this amount was derived.¹¹

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

28. Thus, the evidence required to justify a recommendation for compensation must address the existence of the alleged loss, the issue of causation, and the amount of the alleged loss. The Governing Council has emphasized the mandatory nature of these requirements, stating that “[s]ince these [category ‘E’] claims may be for substantial amounts, they must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and the amount of the claimed loss”.¹² The Governing Council has also stated in decision 46 that “... no loss shall be compensated by the Commission solely on the basis of an explanatory statement provided by the claimant”. It is clear, therefore, that the burden rests upon corporate claimants to produce documentary or other evidence to satisfy these requirements.

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

D. Observations of the Panel regarding the presentation of claims

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

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

32. The Panel has found that several claims, or portions thereof, are defective either in their compliance with the evidentiary requirements, or the translation requirements. In some instances, claimants failed to submit documents other than a claim form and a brief statement of claim. In others, claimants submitted reports prepared in-house or by consultant accountants or loss adjusters, but failed to file the financial records forming the basis of such reports. In addition, some claimants, although they submitted documentation, failed to organize their submission in a coherent fashion or did not supply explanations sufficient to allow the Panel to link the evidence to the particular elements of loss or damage alleged. Where the lack of supporting evidence or explanation was only partial, the Panel has adjusted its recommended award. Where the lack of supporting evidence or its defective presentation was so extensive as to prevent the Panel from understanding the circumstances or the amount of the losses claimed or from ascertaining whether such losses are compensable, the Panel has recommended that no compensation be awarded for the claims, or the relevant portions thereof.

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

III. REVIEW OF THE CLAIMS PRESENTED

34. The fact patterns of the majority of claims are similar to those addressed in previous reports of this Panel.¹³ The findings in those reports are summarized where relevant to the present claims. It is only when new issues are raised by the claims that the findings of the Panel are more fully explained.

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

A. Contracts where claimant’s performance was completed

1. Goods delivered or services provided to Iraqi parties

(a) Claims description

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

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

(b) Legal analysis

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

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

39. Paragraph 16 of Security Council resolution 687 (1991) excludes from the jurisdiction of the Commission “the debts and obligations of Iraq arising prior to 2 August 1990”. In interpreting the “arising prior to” clause, the “E2” Panel has found that, before the rise of Iraq’s foreign debt in the 1980s, three months was the outer limit of standard payment practice in Iraq.¹⁴ Accordingly, in defining the Commission’s jurisdiction, the “E2” Panel determined that not only was the debt of Iraq that had accumulated during the war between Iran and Iraq in the 1980s excluded from the Commission’s jurisdiction, but also subsequent debts resulting from performance rendered by claimants more than three months prior to 2 August 1990, that is, prior to 2 May 1990.¹⁵ This rule applies regardless of whether the contract provides for a deferred payment by the Iraqi purchaser due after 2 August 1990.¹⁶

40. In the context of claims involving the supply of goods, the claimant’s performance is defined by shipment of the goods, and a claim for non-payment based on a sales contract with an Iraqi party is within the Commission’s jurisdiction if shipment of the goods took place on or after 2 May 1990.¹⁷

41. With respect to claims involving the provision of services, either separately or in connection with goods supplied, for purposes of the “arising prior to” clause, the claimant’s performance is defined by the dates upon which such services were rendered and a claim for non-payment in respect of services provided under a contract with an Iraqi party is within the Commission’s jurisdiction if the services were provided on or after 2 May 1990.¹⁸

42. In certain claims under review, the non-payment allegedly resulted from the failure of an Iraqi bank to honour a letter of credit that it had issued to finance the purchase of goods. In such circumstances, a claimant may base a claim upon the letter of credit as well as upon the underlying sales contract.¹⁹

43. Where a claim is based upon a letter of credit, the relevant performance by the claimant for the purposes of determining jurisdiction under the “arising prior to” clause is the date of presentation of the required documents by the claimant to the relevant bank.²⁰ To ensure that Iraq’s old debt has not been masked by unusually long or deferred payment terms, the Panel referred to international banking practice, under which the presentation of documents would normally take place no later than 21 days after shipment of the goods in question.²¹ Accordingly, claims based on non-payment of letters of credit are within the Commission’s jurisdiction if the documents required under the letter of credit were presented to the bank on or after 2 May 1990, but only if the period between the shipment and the presentation of documents did not exceed 21 days.²²

44. The Panel also notes that claims have been submitted relating to contracts containing rescheduled or unusually long payment terms. The rescheduling of contract debts and the unusually long contractual payment terms that Iraq obtained during the 1980s mask the true age of a debt. Therefore, for the purposes of the “arising prior to” clause, debts and obligations subject to such rescheduling or long

payment terms form part of Iraq's old debt and, accordingly, have been excluded from the jurisdiction of the Commission.²³

(ii) Application of the directness requirement

45. For a claim within the Commission's jurisdiction to be compensable, the loss in question must be a direct result of Iraq's invasion and occupation of Kuwait. With respect to the factual circumstances relating to the causes of the losses alleged, the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations by Iraq and the Allied Coalition Forces and the ensuing breakdown of civil order in Iraq directly caused the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods delivered or services provided before the invasion within the meaning of paragraph 21 of Governing Council decision 7.²⁴

46. As described at paragraph 22 above, losses due to the trade embargo are not compensable except where Iraq's invasion and occupation of Kuwait constituted a direct cause of the non-payment that is separate and distinct from the trade embargo.

47. Consistent with decision 9, where the evidence shows that freezing orders adopted by individual States were the sole cause of Iraq's non-payment, the claim is not compensable.²⁵ This result obtained in certain claims under review where the Iraqi issuing bank had previously authorized the payment of a letter of credit, but the advising bank outside Iraq was unable to implement the transfer of funds due solely to freezing orders made in respect of Iraqi assets by the Government of the country where the bank was located.

48. With respect to the claims involving non-payment of amounts that fell due after the liberation of Kuwait, the Panel notes that the economic consequences of the military operations and the resulting damage to Iraq's infrastructure, as well as the ensuing breakdown of civil order in Iraq, did not necessarily end immediately after the cessation of hostilities on 2 March 1991.²⁶ Accordingly, with reference to the claims under review, the non-payment of debts by Iraqi parties between 2 March and 2 August 1991 may be compensable, as such non-payment may still constitute a direct consequence of Iraq's invasion and occupation of Kuwait. The non-payment of contractual obligations by Iraqi parties that became due after 2 August 1991, however, can no longer be deemed to be directly caused by Iraq's invasion and occupation of Kuwait.²⁷ In determining when payment from Iraqi parties was due, the Panel looks to the underlying agreement between the parties.

49. With regard to compensation sought in respect of costs incurred on loans taken out to finance the production or sale of goods, claims based on such costs are not compensable absent a specific showing that such losses would reasonably have been expected to occur as a result of the non-payment for the goods.²⁸ The Panel finds that, with respect to most of the claims under review, such losses arose from the impact of the non-payment upon the general conduct of the claimant's business or its dealings with

third parties and, therefore, are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.²⁹

(c) Verification and valuation

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

51. The nature of proof required to establish that such a claim is not excluded from the Commission's jurisdiction under the "arising prior to" clause varies depending upon whether the claim is considered on the basis of a sales contract or on the basis of a letter of credit.

52. In the case of a contract for the sale of goods, satisfactory proof of the claimant's performance for purposes of determining the Commission's jurisdiction includes documentation that proves shipment and the date thereof, such as a bill of lading, air waybill or truck consignment note. In the case of a service contract, proof of performance includes documentation that establishes that the services were provided and the date thereof, such as hand-over certificates, completion certificates, cost sheets, project cost records, payroll records and invoices.

53. With respect to the Commission's jurisdiction over a claim based on a letter of credit, proof of performance includes evidence of the date of shipment and of timely presentation of the documents required under the letter of credit to the relevant bank, such as correspondence demonstrating timely presentation of the documents.³⁰ Correspondence that does not specifically refer to the letter of credit in question does not fulfil the evidentiary requirement.

54. Once it has been established that a claim is within the jurisdiction of the Commission, the essential facts that must be proven to establish the compensability of a claim for goods shipped or services provided to Iraqi parties are as outlined below.

55. The existence of a contractual relationship, including the payment terms, the price of the goods or services, and the due date for payment must be proven. Where performance consisted of the delivery of goods, the claimant is required to submit proof of shipment, such as a bill of lading or an air waybill, or other reliable contemporaneous documents. These other documents could include an acknowledgement of receipt of the goods by the buyer or evidence of partial payment for the goods by the buyer. Where performance consisted of the provision of services, the claimant is required to submit invoices, time sheets, payment certificates or such other documents that evidence completion of the work.

56. In the claims under review, claimants that have merely provided an invoice for the goods themselves or for the transportation of the goods to the buyer that does not refer either to the air waybill, bill of lading, or to the date of shipment, or claimants that provide only hand-written notes referencing bill of lading numbers and payment dates, do not fulfil the evidentiary requirements.

57. Where a claim based upon the failure of an Iraqi bank to honour a letter of credit is found to be within the Commission's jurisdiction, the claimant is required to produce, in addition to the letter of credit, proof that all documents stipulated by the letter of credit were duly presented to the relevant bank and that it otherwise complied with the terms and conditions of the letter of credit.³¹

58. Where the evidentiary criteria outlined above have been satisfied, the normal measure of compensation is the contract price for which payment is outstanding plus any reasonable incidental costs directly resulting from the non-payment. Where Iraq's invasion and occupation of Kuwait has prevented completion of certain contractual obligations of the claimant, such as the installation of goods already shipped, the avoided costs are deducted from any recommended compensation.

2. Goods delivered or services provided to Kuwaiti parties

(a) Claims description

59. The present instalment includes claims based upon the alleged non-payment for goods or services supplied to Kuwaiti purchasers. Most of the claims relate to the delivery of goods or the provision of services to a Kuwaiti party for which payment was not received. Several claimants seek compensation for losses arising because payments, although ultimately received, were delayed by Iraq's invasion and occupation of Kuwait. The claimants delivered goods to a Kuwaiti party prior to 2 August 1990 and, although payment was due shortly thereafter, the claimants did not receive payment until after 2 March 1991 and they now seek compensation for the delayed payments.

(b) Legal analysis

60. With respect to the application of the directness requirement to claims involving non-payment for goods delivered or services provided to Kuwaiti parties, a claimant must provide specific proof of the direct link between Iraq's invasion and occupation of Kuwait and the Kuwaiti buyer's non-payment for the goods delivered or the services provided.³² Adequate proof that a Kuwaiti party's inability to perform its contractual obligations resulted directly from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example, because in the case of a business, it was rendered bankrupt, insolvent, or otherwise ceased to exist as a direct result of Iraq's invasion and occupation of Kuwait; or, in the case of an individual, he or she was killed or was physically impaired as a direct result of Iraq's invasion and occupation of Kuwait.³³

61. The claims relating to delayed payments apparently arise from the impact of the delayed payment on the claimants' businesses or their dealings with third parties. It follows from the directness requirement that the claimants must establish a direct link between a loss and Iraq's invasion and occupation of Kuwait. Absent a specific showing that a loss arose which reasonably would have been expected to occur as a result of the delayed payment in question, the Panel finds that, under the

circumstances in the claims under review, the claimants have failed to establish a direct loss resulting from Iraq's invasion and occupation of Kuwait.³⁴

(c) Verification and valuation

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

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

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

65. Where a claimant seeking compensation for the non-payment for goods or services has fulfilled the evidentiary criteria outlined above, the normal measure of compensation is as described in paragraph 58 above. With respect to the claims under review relating to delayed payment, the claimants have failed to demonstrate that they actually suffered a loss in the amount asserted and that such loss was a direct result of Iraq's invasion and occupation of Kuwait.

B. Contracts where claimant's performance was interrupted

1. Goods diverted en route to buyer

(a) Claims description

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

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

(b) Legal analysis

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

69. With respect to claims for losses resulting from the diversion on or after 2 August 1990 of goods destined for Iraq, the losses directly resulted from the factual circumstances described in paragraph 45 above. Accordingly, such losses are the direct result of Iraq's invasion and occupation of Kuwait.³⁵

70. With respect to claims for losses arising from the diversion on or after 2 August 1990 of goods destined for Kuwait, the actions of Iraq's officials during Iraq's invasion and occupation of Kuwait, the military operations and the ensuing breakdown of civil order in Kuwait directly resulted in the diversion by sellers or shippers of goods originally destined for Kuwait to other locations.³⁶ Consequently, losses resulting from such diversions are the direct result of Iraq's invasion and occupation of Kuwait.³⁷

71. One claim is submitted in respect of a contract concluded between entities located outside Iraq for the provision of goods to an Iraqi end-user, with one party acting as a purchasing agent for the Iraqi end-user. The claimant-seller seeks compensation for the contract price of the goods that could not be delivered as a result of Iraq's invasion and occupation of Kuwait and were returned to its factory. In this case, the Panel finds that the claimant has fulfilled the directness requirement by establishing that the party with whom it contracted was acting on behalf of an Iraqi end-user.³⁸

72. As noted at paragraph 25 above, the claimant is under an obligation to take reasonable steps to mitigate its losses. In the context of losses arising from diverted shipments, the claimant's duty to mitigate its losses includes the requirement that it had sold the undelivered goods to a third party within a reasonable time and in a reasonable manner. In addition, in discharging its duty to mitigate, the claimant must have taken reasonable steps to preserve the goods in conditions appropriate to their nature pending resale to a third party or resumption of performance of the original sales contract.³⁹

(c) Verification and valuation

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

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

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

76. Where the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute transaction, plus reasonable incidental costs, such as expenses incurred in stopping delivery, preserving the goods, returning the goods, or reselling the goods. Any expenses avoided as a result of the interruption of the original contract, such as unincurred freight costs, and any proceeds from the resale transaction are offset against the losses incurred.⁴⁰ Where the claimant has established that the goods could not be resold, the measure of compensation is the initial contract price of the goods, less their salvage value and expenses avoided, plus reasonable incidental costs.

77. Where the claimant has not taken reasonable steps to dispose of the goods, or where the resale price obtained was less than that which could reasonably have been obtained for the goods in question, the measure of compensation is the difference between the original contract price and the price at which the goods reasonably could have been resold.⁴¹

2. Goods lost or destroyed in transit

(a) Claims description

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

79. Some claimants state that the goods were in Kuwait, either at the airport, on the docks, at the post office, in warehouses or customs areas of one of Kuwait's three maritime ports, or were being held at the storage facilities of agents or transportation companies at the time of the invasion. Other claimants state that they do not know what became of the goods due to their inability to locate the buyer or because

of the civil disorder in Kuwait. The claimants generally seek compensation for the unpaid contract price of the goods. Some claimants also seek compensation for interest payments on loans or other finance costs. In one claim, the original shipment was destroyed while in transit in Kuwait and the claimant alleges that it manufactured replacement goods, shipped these to the buyer, and received payment for the subsequent shipment. The claimant seeks compensation for the lost profits on the original shipment.

(b) Legal analysis

80. Recognizing that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation of Kuwait, paragraph 21 of Governing Council decision 7 provides the basis for the Panel's analysis of the directness requirement in respect of claims for goods lost in transit in Kuwait.⁴²

81. Applying paragraph 21 of decision 7 to the claims at hand, the Panel finds that, due to the breakdown of civil order and the widespread destruction of property at Kuwaiti airports and seaports, claimants faced practical difficulties in obtaining specific proof of the circumstances in which the goods were lost. Given this fact, the Panel concludes, as it has in previous reports, that where non-perishable goods arrived at a Kuwaiti seaport on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not thereafter be located by the claimant, an inference can be made, in the absence of evidence to the contrary, that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait including the ensuing breakdown of civil order.⁴³ Where, on the other hand, the goods arrived in Kuwait prior to the above-stated dates, specific evidence is required to show that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait.

82. In certain claims, at the time the goods were lost, the title to the goods or the risk of loss may have already passed to the other party under the terms of the contract.⁴⁴ Irrespective of whether the risk of loss or title to the goods had passed to the buyer under the contract, provided that multiple recovery for the same loss is avoided, a claim for compensation may be maintained by a seller who has not been paid for the goods, since delivery of the goods to the buyer was prevented due to Iraq's invasion and occupation of Kuwait.⁴⁵ This rule applies regardless of which party bore the risk of loss under the contract.⁴⁶

83. With respect to the claim where the claimant concluded new contracts with the same party after the liberation of Kuwait which involved the same work that the claimant had undertaken under the original contract, the Panel recommends an award for the costs that were incurred in manufacturing the goods under the original contract.

(c) Valuation and verification

84. A claim for goods lost in transit in Kuwait must be substantiated by evidence of the arrival of the goods, or of shipment to Kuwait from which an arrival date may be estimated, for example, a bill of lading, an air waybill or a truck consignment note. An uncorroborated reference to a shipping document is not sufficient to fulfil the evidentiary requirement. The claimant must also produce evidence of the value of the goods, such as an invoice, a contract or a purchase order.⁴⁷

85. Where a claimant has satisfied the evidentiary criteria described above, compensation is based on an assessed value of the lost goods, plus any reasonable costs directly resulting from the loss such as costs involved in trying to locate the goods. However, as concluded in paragraph 49 above, the claims under review for costs collateral to the contract, such as interest payments on loans or other finance costs for the production of goods or for the claimant's commercial operations in general, have not been included in the recommended compensation.

3. Contracts interrupted before completion of shipment or installation

(a) Claims description

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

87. Some claimants state that work had not yet begun under the contracts as of 2 August 1990, or that the necessary materials for manufacture were still being assembled and the goods were only partially manufactured at the time of Iraq's invasion and occupation of Kuwait. Others state that manufacture was complete by 2 August 1990 and that shipment or installation of the equipment represented the only remaining performance. Although some of these claimants were successful in reselling manufactured goods to other customers, others allege that the unique nature of the goods made it impossible to find other buyers.

88. Several claimants seek compensation for losses related to contracts for the purchase of cement from Iraqi sellers that allegedly were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The cement was to have been sold by the claimants to third parties outside Iraq.

89. Claimants normally seek compensation for one or more of the following items: the profits they expected to earn under the contract; the contract price; the difference between the contract price and any

income generated from resale of the goods; or the difference between the contract price and any salvage value of the goods in question.

90. Several claimants seek compensation for costs incurred in performing the contracts prior to interruption, or additional costs allegedly incurred as a result of the interruption. Additional costs claimed include freight, storage charges and financing charges, costs incurred in locating goods originally shipped to Iraq and Kuwait, and costs incurred in re-establishing contracts interrupted as a direct result of Iraq's invasion and occupation of Kuwait.

(b) Legal analysis

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

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

92. With reference to interrupted contracts with Iraqi parties in progress as of 2 August 1990, the "arising prior to" clause is applied to those portions of the performance that are separately identifiable in so far as the parties had agreed that a specified payment would be made for a particular portion of the overall work called for under the contract.⁴⁸ Consequently, only claims relating to those portions of the overall work that were completed on or after 2 May 1990 are within the Commission's jurisdiction.⁴⁹

93. As described at paragraph 44 above, the rescheduling of debts and obligations or the conclusion of unusually long payment terms should not serve to mask Iraq's old debt, and claims where such arrangements exist are excluded from the jurisdiction of the Commission under the "arising prior to" clause.⁵⁰

94. Where the contract provided that approval or certification by the owner was a condition precedent to payment, the "arising prior to" rule is applied in the following manner: (a) if the approval occurred or should have occurred prior to 2 May 1990, claims for such payments are outside the jurisdiction of the Commission; and (b) if approval occurred or should have occurred on or after 2 May 1990, claims for such payments are within the jurisdiction of the Commission.⁵¹

(ii) Application of the directness requirement

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

96. Concerning claims based on contracts with Iraqi parties, the performance by the claimant of contracts for the manufacture and supply of goods to Iraq between 2 August 1990 and 2 March 1991 is deemed to have been rendered impossible as a direct result of Iraq's invasion and occupation of Kuwait, given the factual circumstances described in paragraph 45 above.⁵²

97. As regards claims based on contracts with Kuwaiti parties, the Panel finds that the interruption of such contracts was caused by military operations and the breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation from 2 August 1990 to 2 March 1991 as described in paragraph 70 above and, therefore, is deemed to have been a direct result of Iraq's invasion and occupation of Kuwait. Where production was suspended or goods were not delivered to the original buyer nor sold to a third party, a relevant consideration under Governing Council decision 9 is whether the parties could have resumed the transaction after the cessation of hostilities and whether they have in fact resumed the transaction.⁵³

98. With respect to claims based on contracts with parties outside Iraq or Kuwait, and where there is no Iraqi or Kuwaiti end-user, the claimant must establish that its inability to perform the contract or the buyer's cancellation of the contract was directly caused by Iraq's invasion and occupation of Kuwait.⁵⁴ Such a specific showing would include, for example, the inability to deliver the goods to their intended destination because of military operations or the threat of military action during the period 2 August 1990 to 2 March 1991. The cancellation of an order by a buyer in a location that was not subject to military operations or the threat of military action, due, for example, to general instability in the region, does not constitute such a showing.

99. Direct losses may include the costs incurred by the claimant in performing the contract prior to its interruption, additional costs incurred as a result of the interruption, as well as some portion of the profits that the claimant would have earned under the contract, as described in further detail at paragraphs 105 and 106 below. In many of the contracts where performance by the claimant was interrupted between 2 August 1990 and 2 March 1991, payment by the Iraqi party was not due until after 2 August 1991. For such contracts Iraq's liability extends to the costs reasonably incurred prior to the interruption of performance of the contract and, where appropriate, subject to the duty of mitigation, the expected profits under the contract apportioned over the period during which they would have been earned. Only amounts accrued within the compensable period may be awarded.⁵⁵

100. The additional costs described in paragraph 90 above are compensable where a claimant has demonstrated that the costs reasonably would have been expected to occur as a result of the interruption given the nature of the particular transaction or the claimant's business, and that the costs are reasonable in nature, duration and amount.⁵⁶ With respect to the additional costs related to loans allegedly taken out to finance the production of goods in the claims under review, the Panel finds that the claimants have failed to demonstrate either that they actually incurred such costs or that these costs reasonably would have been expected as a direct result of Iraq's invasion and occupation of Kuwait, given the size and nature of the contracts in question.⁵⁷ With respect to the other additional costs under review, the Panel

finds that they are not compensable as they would have been incurred in the course of the claimant's normal business practice and were not tied to a specific contract that was interrupted as a direct result of Iraq's invasion and occupation of Kuwait.⁵⁸ Where the costs of maintaining performance bonds (guarantees) are claimed, such costs are compensable in principle if the performance bond was required under the interrupted contract.

(c) Verification and valuation

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

102. The existence of a contract must first be established, as well as the contract price, and the originally scheduled delivery or installation dates, and payment dates. The claimant must produce sufficient evidence that the contract was in effect as of 2 August 1990 and that its interruption was a direct result of Iraq's invasion and occupation of Kuwait. Proof is also required of the costs incurred at the time of the interruption of the contract, as well as of the profit that reasonably could have been expected from the contract. In addition, where the claim relates to goods that could not be delivered, evidence regarding the status of the goods after the interruption is required (e.g. whether the goods were resold or scrapped).

103. Depending on the facts of the claim in question, the relevant documents will include contracts, purchase orders, progress reports, production records, delivery records, financial records or other contemporaneous business records. Where the Commission's evidentiary standard requires the review of financial records in order to establish whether a loss occurred, claimants that are incorporated in jurisdictions where there is no requirement to maintain financial records are nonetheless subject to the same evidentiary standards as claimants that are required to maintain financial records.

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

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

(a) Where the manufacture of the goods was completed, compensation is recommended for the contract price less any costs avoided by not having to complete the original contract.⁵⁹

(b) Where manufacture of the goods was partially completed, compensation is recommended for all costs actually incurred, which may include "variable costs" plus reasonable overhead costs.⁶⁰ Lost profits may be awarded based upon the degree of fulfilment of the contract and until the time when the claimant could reasonably have found a substitute for the original contract.

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

106. Any recommended compensation is subject to the following deductions:

(a) Any advance payments received by the claimant pursuant to the original contract are deducted when assessing compensation.

(b) Any proceeds from resale of the goods or their component parts, and any costs avoided as a result of not having to complete performance of the original contract are deducted.⁶² Where the claimant resold the goods or the component parts, the Panel has verified that the resale price appears reasonable, given the nature of the goods in question.

107. It is incumbent upon the claimant to demonstrate the steps taken to avoid or reduce its loss. If the claimant has failed to take reasonable steps to mitigate its loss, the amount of any recommended compensation will reflect such failure. Where the claimant has failed to take reasonable steps to mitigate its losses, compensation is recommended only in an amount equal to the difference between the original contract price and the fair market price of the goods at the time when mitigation should have taken place. Where the claimant has established that, despite reasonable efforts, the goods could not be resold to an alternative buyer, compensation is recommended in an amount equal to the contract price less the salvage value and any costs avoided.⁶³ The Panel has applied the specific rules applicable to contracts for the sale of goods, set forth in annex I below, in making its recommendations.

C. Non-contractual business losses

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

(a) Claims description

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

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

(b) Legal analysis

110. With respect to the directness requirement for decline in business or course of dealing losses, it often will suffice for claimants to show that the loss resulted from one of the five circumstances listed in paragraph 21 of Governing Council decision 7.⁶⁴ In the case of losses suffered outside Iraq or Kuwait, however, the only predicate for a finding of directness relevant to the present claims is paragraph 21(a) of Governing Council decision 7. This section provides that any loss or damage resulting from “military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991” is a direct loss resulting from Iraq’s invasion and occupation of Kuwait.

111. In its second report, the “E2” Panel concluded that “military operations” included both “actual and specific military activities by Iraq in its invasion and occupation of Kuwait, or by the Allied Coalition in its efforts to remove Iraq’s presence from Kuwait”.⁶⁵ With respect to “threat of military action”, the “E2” Panel earlier determined, in its first report, that a “threat” of military action in a location outside Iraq or Kuwait must be a “credible and serious threat that was intimately connected to Iraq’s invasion and occupation” and within the actual military capability of the entity issuing the threat, as judged in the light of the “actual theatre of military operations” during the period involved.⁶⁶ The “E2” Panel defined the scope of military operations and the threat of military action in relation to various locations and time periods in the claims before it so as to delineate the limits of the compensable area and the compensable period (collectively “the compensable area”).⁶⁷

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

Table 3. Compensable area

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

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

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

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

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

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

114. As the full resumption of business activities would not necessarily have taken place immediately upon cessation of military operations, there may have been a period of time during which those events would have had a continuing effect on the business of the claimant. Certain losses may be compensable for a period extending beyond 2 March 1991 until such point when the effects of Iraq's invasion and occupation of Kuwait ceased to exist, such that the claimant's business could reasonably have been expected to return to normal levels (a "secondary compensation period" or "recovery period").⁶⁸

115. If a claimant establishes that it was based in a compensable area, a direct causal link is deemed to exist between the alleged decline in business and Iraq's invasion and occupation of Kuwait. Under such circumstances, the claimant is entitled to compensation "for the profits which, in the ordinary course of events, [the claimant] would have been expected to earn and which were lost as a result of a decline in business directly caused by Iraq's invasion and occupation of Kuwait".⁶⁹

116. Where a claimant was not based within the compensable area but maintained a presence within that area by way of a branch or other establishment, losses from a decline in business related to that presence are compensable under the same criteria as those suffered by claimants based within the compensable area. Any such losses are deemed to have resulted directly from Iraq's invasion and occupation of Kuwait.⁷⁰

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

118. Paragraph 11 of Governing Council decision 9 governs the compensability of claims for losses relating to transactions that have been part of a previous business practice or course of dealing.⁷¹ It provides that Iraq may be liable "where a loss has been suffered relating to a transaction that has been part of a business practice or course of dealing" under the same principles that apply to contract losses. However, under this provision, "[n]o liability exists for losses related to transactions that were only expected to take place based on a previous course of dealing".⁷²

119. A claim filed by a claimant located outside the compensable area and without a presence in the compensable area for lost profits based on transactions which had been a part of an established business practice or course of dealing is compensable only under certain conditions. First, the claimant must show that there was a regular course of dealing in the past with a party located in or with a presence within the

compensable area. Second, the claimant must demonstrate that “a consistent level of income and profitability had been realized from such dealings”. Third, the claimant must demonstrate that that course of dealing evinces “a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms”.⁷³

(c) Verification and valuation

120. With respect to decline in business claims, the claimant must demonstrate that it was based or maintained a presence in a compensable location. Such proof may include registration certificates, business licences or lease agreements. The amount of compensation is calculated by projecting lost revenue of the operations in question from monthly historical data or, where such data is not available, from annual data. Lost revenues are reduced by variable costs and wage costs which were not incurred as a result of the decline in business, to arrive at the amount of lost profits for the pertinent period. Relevant documents include financial statements and management accounts.⁷⁴ The amount of compensation is reduced if the claimant has not taken reasonable steps to mitigate its losses.

121. Where the claimant was not located in the compensable area and did not maintain a presence there, the claimant must produce sufficient evidence to demonstrate a previous course of dealing with parties located within the compensable area as defined in paragraphs 111 and 112 above that was interrupted by Iraq’s invasion and occupation of Kuwait. Relevant evidence includes contracts, purchase orders, delivery records, or distributorship agreements. The amount of compensation is calculated in a manner similar to a decline in business claim, as discussed in paragraph 120 above.

122. The appropriate secondary compensation period, if any, is assessed on the basis of the circumstances applicable to each claim. In each case, extraordinary profits realized after the cessation of hostilities that were directly attributable to Iraq’s invasion and occupation of Kuwait are normally set off against any loss suffered.⁷⁵

2. Increased costs

(a) Claims description

123. Various claimants seek compensation for increased costs incurred in the conduct of their business operations that are alleged to have resulted from Iraq’s invasion and occupation of Kuwait, such as freight charges, storage charges, fuel charges, penalties incurred in cancelling contracts, legal fees that were incurred in order to address situations resulting from Iraq’s invasion and occupation of Kuwait, and war risk insurance premia paid in respect of goods shipped to and from locations in the Middle East.

(b) Legal analysis

124. Only those increased costs incurred as a direct result of Iraq’s invasion and occupation of Kuwait, for example with respect to operations in locations that were the subject of military operations or

threat of military action, are compensable. Moreover, these costs are compensable only to the extent that they were incremental and would not have been incurred in the course of the claimant's normal business practice, or were not passed on to customers or recovered from other sources.⁷⁶

(c) Verification and valuation

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

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

D. Payment or relief to others

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

(a) Claims description

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

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

(b) Legal analysis

129. Salary payments to non-productive employees located in Iraq and Kuwait during the period of Iraq's invasion and occupation of Kuwait are compensable in principle, on the basis that staff could not reasonably be expected to perform productive tasks in those locations during that period.⁷⁷ Claims with respect to salary payments to employees in other areas that were the subject of military operations or threat of military action, as described in paragraphs 111 and 112 above, are compensable to the extent that the lack of productivity was the direct result of Iraq's invasion and occupation of Kuwait.⁷⁸

130. Costs incurred by the claimant in providing accommodation, food and bonus payments to detained staff, pursuant to Governing Council decision 7, are compensable in principle to the extent that

they were reasonable in the circumstances.⁷⁹ Claims for payments made to staff for personal property lost in Iraq or Kuwait are compensable in principle, where such payments were made pursuant to legal obligations or are otherwise justified under the circumstances and the amounts paid are reasonable.⁸⁰

(c) Verification and valuation

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

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

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

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

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

2. Evacuation costs

(a) Claims description

136. Several claimants seek compensation for the cost of evacuating staff and their families from Iraq or Kuwait during the period of Iraq's invasion and occupation of Kuwait. The expenses for which claimants seek compensation include cost of travel, temporary accommodation in safe locations pending onward journey to the evacuees' home countries, and associated expenditure for food and other living expenses in safe locations.

(b) Legal analysis

137. Paragraph 21 of Governing Council decision 7 provides that losses suffered as a result of the "departure of persons from or their inability to leave Iraq or Kuwait" are to be considered the direct result

of Iraq's invasion and occupation of Kuwait. Further, paragraph 22 of decision 7 provides that compensation is "available to reimburse payments made or relief provided by corporations or other entities to others – for example, to employees ... for losses covered by any of the criteria adopted by the Council". Consequently, costs incurred in connection with evacuation from areas that were the subject of military operations or a threat of military action by either side are compensable in principle.⁸¹ However, only extraordinary or incremental and temporary expenses are compensable.⁸²

138. In the circumstances of the claims under review, costs incurred for transportation from Iraq and Kuwait and accommodation and food associated with the evacuation, are compensable, provided they would not have been incurred by the claimant in any event, such as at the end of the employee's contract.⁸³

(c) Verification and valuation

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

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

E. Tangible property losses

1. Claims description

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

2. Legal analysis

142. Claims for damaged or lost tangible assets are compensable in principle provided that the claimant can establish ownership of the assets, that the assets were in Iraq or Kuwait as of 2 August 1990, and that the assets were lost or destroyed during Iraq's invasion and occupation of Kuwait.⁸⁴ With respect to claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims.⁸⁵

3. Verification and valuation

143. To establish a compensable tangible property loss, a claimant must submit evidence of ownership and existence of the assets in Iraq or Kuwait as of 2 August 1990. Relevant documents include asset registers, inventory lists, import certificates and witness statements.⁸⁶

144. For claims based on replacement costs, such costs are determined and an assessment is made as to whether the claimant's calculation of the loss reflects appropriate depreciation, normal maintenance or betterment.⁸⁷ Adjustments are made, as necessary. For claims based on net book value, the claimant must establish the cost and date of acquisition of the asset from the documents provided. The depreciation applied by the claimant is reviewed for reasonableness and appropriate adjustments made.⁸⁸

F. Advance rental payments

1. Claims description

145. Several claimants seek compensation for advance rental payments made in respect of premises in Kuwait and Iraq that could not be occupied because of Iraq's invasion and occupation of Kuwait.

2. Legal analysis

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

3. Verification and valuation

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

148. The normal measure of compensation is the rent paid for the period during which the inability to use the premises was the direct result of the invasion and occupation of Kuwait. For these purposes, the compensable periods set forth in paragraph 112 above apply. As in some instances a claimant could not reasonably be expected to resume operations immediately after the cessation of military operations, the Panel may also recommend compensation for a short period thereafter if this is appropriate in the context of the claim under review.

G. Currency fluctuation losses

1. Claim description

149. One claimant seeks compensation for losses allegedly suffered due to the devaluation of its domestic currency following Iraq's invasion and occupation of Kuwait. The claimant alleges that Iraq's invasion and occupation of Kuwait led to economic instability in the Middle East resulting in the decline in value of its domestic currency.

2. Legal analysis

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

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

151. The Panel notes that many factors may have affected the value of the claimant's domestic currency.⁹⁰ With respect to the claim under review, the Panel finds that the claimant has failed to prove that the devaluation of the currency was the direct result of Iraq's invasion and occupation of Kuwait, rather than other market factors. Accordingly, the claim is not compensable.

H. Loss of funds in bank accounts

1. Claims description

152. One claimant seeks compensation for funds held in a bank account in Iraq. In this case, the funds were to be applied to meet the claimant's business expenses in Iraq.

2. Legal analysis

153. Claims for funds held in Iraqi bank accounts are compensable if the claimant had a reasonable expectation that it could transfer the funds outside Iraq, but such claims are not compensable if the funds were not exchangeable for foreign currency. As the claim under review is stated by the claimant to relate to funds that were to meet local expenses, the Panel determines that the claim is not compensable since there was no reasonable expectation that they could be transferred outside Iraq.⁹¹

3. Verification and valuation

154. For the reason stated in paragraph 153 above, the claim for funds in Iraqi bank accounts presently under review is not compensable. Accordingly, the Panel does not set forth the type of documentation and other evidence that should normally be submitted in support of such claims.

IV. INCIDENTAL ISSUES

A. Date of loss

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

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

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

158. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes that such losses likewise have been incurred throughout the period of Iraq’s invasion and occupation of Kuwait and, therefore, the Panel selects the mid-point of the occupation period as the date of loss for costs of this nature, that is, 15 November 1990.⁹⁴

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

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

B. Currency exchange rate

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

appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The Panel has been guided by its previous decisions, and by decisions of other panels. A particular rule is established for Kuwaiti dinars, and is set forth in paragraph 168.

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

163. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 156 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

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

165. For claims for payment or relief to others within this instalment, including evacuation costs, the Panel, noting that the date of loss set forth in paragraph 158 above for such claims is 15 November 1990 and is consistent with the decision of the “F1” Panel, decides that the appropriate rate will be that rate reported in the United Nations Monthly Bulletin for the month of November 1990.⁹⁷

166. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 159 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

167. For claims for advance rental payments, the Panel, noting that the date of loss set forth in paragraph 160 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

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

C. Interest

169. Governing Council decision 16 states that “[i]nterest will be awarded from the date the loss occurred until the date of payment, at a rate sufficient to compensate successful claimants for the loss of use of the principal amount of the award”. The Governing Council further specified that it would

consider the method of calculation and of payment of interest at a later date and that “[i]nterest will be paid after the principal amount of awards”.

170. With respect to the awarding of interest, in accordance with Governing Council decision 16, the Panel notes that the dates of loss defined in paragraphs 155-160 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claims preparation costs

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

V. RECOMMENDATIONS

172. Based on the foregoing, the Panel recommends that the amounts set out in annex III below, totalling 11,241,834 United States dollars be paid in compensation for direct losses suffered by the claimants as a result of Iraq's invasion and occupation of Kuwait.

Geneva, 10 October 2002

(Signed) Mr. Bruno Leurent
Chairman

(Signed) Mr. Kaj Hobér
Commissioner

(Signed) Mr. Andrei Khoudorjov
Commissioner

Notes

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

² This is the fifth report and recommendations of the “E2A” Panel to the Governing Council concerning “E2” claims, its first report being the “Report and recommendations of the Panel of Commissioners concerning the fourth instalment of ‘E2’ claims” (“E2(4) report”), the second being the “Report and recommendations of the Panel of Commissioners concerning the sixth instalment of ‘E2’ claims” (“E2(6) report”), the third being the “Report and recommendations of the Panel of Commissioners concerning the eighth instalment of ‘E2’ claims” (“E2(8) report”), and the fourth being the “Report and recommendations of the Panel of Commissioners concerning the tenth instalment of ‘E2’ claims” (“E2(10) report”).

³ This figure includes amounts claimed for interest and claims preparation costs. As explained in paragraphs 169 and 170 of this report, the Governing Council will consider claims for interest, where an amount has been awarded for the principal sum claimed, at a future date (See paragraph 2 of Governing Council decision 16). As explained in paragraph 171 of this report, the Governing Council will also consider the issue of claims preparation costs at a later date.

⁴ Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the statistics for the instalment in his thirty-sixth report dated 10 July 2001.

⁵ See E2(4) report, paragraph 205.

⁶ The issue of Iraq’s liability for losses falling within the Commission’s jurisdiction has, thus, already been determined by the Security Council.

⁷ See paragraph 6 of decision 15 of the Governing Council which states that “[t]here will be other situations where evidence can be produced showing claims are for direct loss, damage or injury as a result of Iraq’s unlawful invasion and occupation of Kuwait”.

⁸ See paragraph 6 of decision 9 of the Governing Council which states that “[t]he trade embargo and related measures ... will not be accepted as the basis for compensation”. See also Governing Council decision 15, paragraph 9.

⁹ See also E2(4) report, paragraphs 154-157, see, e.g., paragraph 82.

¹⁰ “United Nations Compensation Commission Claim Form for Corporations and Other Entities (Form E): Instructions for Claimants”, paragraph 6.

¹¹ Ibid.

¹² Governing Council decision 7, paragraph 23.

¹³ See E2(4) report, E2(6) report, E2(8) report and E2(10) report.

¹⁴ E2(1) report, paragraph 89.

¹⁵ As stated in the E2(1) report, paragraph 90: “In the case of contracts with Iraq, where the performance giving rise to the original debt had been rendered by a claimant more than three months prior to 2 August 1990, that is, prior to 2 May 1990, claims based on payments owed, in kind or in cash, for such performance are outside of the jurisdiction of the Commission as claims for debts or obligations arising prior to 2 August 1990”.

¹⁶ E2(4) report, paragraph 94; E2(6) report, paragraph 34; E2(8) report, paragraph 62; E2(10) report, paragraph 46.

¹⁷ E2(4) report, paragraph 89; E2(6) report, paragraph 35; E2(8) report, paragraph 63; E2(10) report, paragraph 47.

¹⁸ Such performance may be either complete performance under the contract or performance of part of the contract as long as a specific amount was agreed to be paid for that part. See also E2(1) report, paragraph 90.

¹⁹ E2(4) report, paragraphs 88-96.

²⁰ Ibid., paragraph 92.

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

²² E2(4) report, paragraphs 88-96.

²³ See E2(1) report, paragraph 87 and E2(4) report, paragraph 83.

²⁴ These factual circumstances include Iraq’s adoption of Act 57 (1990) by which Iraqi State organizations, corporations and citizens were effectively prohibited from making payments to foreign suppliers and which confirmed previous declarations made by Iraqi officials announcing that Iraq had suspended payment of its foreign debt. Other factors also affected commercial activities in Iraq, such as the following: the closure of borders between Iraq and neighbouring countries; the danger presented by military operations in the area, including Iraq’s mine-laying activities in the Persian Gulf, which severely disrupted transportation; the mass exodus of foreign workers from Iraq; Iraq’s relocation of foreigners to military, oil and other strategic sites as “human shields”; and the extensive damage to Iraq’s infrastructure as a result of military operations to remove Iraq’s presence from Kuwait. See E2(4) report, paragraphs 106-116.

²⁵ Governing Council decision 15 clarifies that the freezing of assets by national governments in anticipation of the prohibitions in United Nations Security Council resolution 661 (1990) constitutes measures related to the trade embargo and, as such, are covered by Governing Council decision 9.

²⁶ See paragraph 114 above; E2(4) report, paragraphs 118-119; E2(6) report, paragraph 42; E2(8) report, paragraph 70; E2(10) report, paragraph 121.

²⁷ E2(4) report, paragraph 119; see also E2(6) report, paragraph 42; E2(8) report, paragraph 70; E2(10) report, paragraph 54.

²⁸ E2(4) report, paragraph 165.

²⁹ Ibid., paragraphs 159 and 165.

³⁰ The Panel is mindful that, as a rule, a correspondent bank or a negotiating bank would have duly forwarded the documents to the issuing bank. Also, in most cases, it would have been difficult for a claimant to obtain proof of the receipt of documents by the Iraqi issuing bank.

³¹ In respect of one claim, Iraq supplied statements from a bank in the United States of America demonstrating that payments had been made to the claimant-seller. The Panel concluded, however that, given the payment dates, the evidence of payment provided by Iraq did not relate to the shipments that were the subject of the claim.

³² E2(4) report, paragraphs 135-136.

³³ Ibid.

³⁴ E2(4) report, paragraph 159.

³⁵ E2(4) report, paragraph 123. See also E2(6) report, paragraph 66; E2(8) report, paragraph 92; E2(10) report, paragraph 75.

³⁶ As noted by the Panel in the E2(4) report, the effects on the economy and population of Kuwait caused by Iraq's invasion and occupation are well documented in United Nations reports, as well as in other panel reports of this Commission. Within hours of entering Kuwait, Iraqi forces seized control of the country, closing all ports and the airport, imposing a curfew, and cutting off the country's international communications links. Access to Kuwait by sea was prevented by the laying of mines in its offshore waters. In addition, there was widespread destruction of property by Iraqi forces and a breakdown of civil order in Kuwait. The E2(4) report, paragraphs 127-133 cites the "Report to the Secretary-General by a United Nations mission, led by Mr. Abdulrahim A. Farah, former Under-Secretary General, assessing the scope and nature of damage inflicted on Kuwait's infrastructure during the Iraqi occupation of the country from 2 August 1990 to 27 February 1991" (S/22535) ("Farah Report"); United Nations Economic and Social Council (ECOSOC), "Report on the Situation of Human Rights in Kuwait under Iraqi Occupation, by Walter Kälin, Special Rapporteur of the ECOSOC Commission on Human Rights" (E/CN.4/1992/26). See also E2(1) report, paragraphs 146-147.

³⁷ E2(4) report, paragraphs 127-131. See also E2(6) report, paragraph 65; E2(8) report, paragraph 93; E2(10) report, paragraph 76.

³⁸ E2(8) report, paragraph 72.

³⁹ The Panel also refers to the guidelines regarding the scope of this duty in respect of contracts for the sale of goods, set forth in annex I to this report.

⁴⁰ E2(4) report, paragraphs 161-162; 203(d).

⁴¹ Ibid., paragraph 203(c).

⁴² See E2(4) report, paragraphs 127-131.

⁴³ E2(4) report, paragraph 147(b); E2(6) report, paragraph 60. The Panel also notes that the postal service in Kuwait suffered an almost total loss of equipment and supplies and, immediately after the liberation of Kuwait, there was no postal service in that country. Accordingly, the Panel finds that goods at Kuwaiti post offices on or after 17 July 1990 are similarly presumed to have been lost or destroyed in transit as a direct result of Iraq's invasion and occupation of Kuwait. See Farah Report, paragraph 359.

⁴⁴ For example, depending on the contract, the risk of loss may have passed to the buyer when the goods were handed over to the first carrier. E2(6) report, note 33.

⁴⁵ E2(4) report, paragraph 143; E2(6) report, paragraph 61.

⁴⁶ E2(4) report, paragraph 144; E2(6) report, paragraph 61.

⁴⁷ E2(4) report, paragraph 147; E2(6) report, paragraph 62.

⁴⁸ E2(1) report, paragraph 98.

⁴⁹ Ibid., paragraphs 90 and 98.

⁵⁰ See E2(1) report, paragraph 87; E2(4) report, paragraph 83.

⁵¹ E2(1) report, paragraph 100; E2(6) report, paragraph 78.

⁵² See also E2(4) report, paragraph 123.

⁵³ Governing Council decision 9, paragraph 10.

⁵⁴ E2(4) report, paragraphs 151-153.

⁵⁵ Ibid., paragraph 125. For "compensable period", see paragraphs 111-112.

⁵⁶ Ibid., paragraph 162.

⁵⁷ E2(4) report, paragraphs 159 and 165; E2(6) report, paragraph 86.

⁵⁸ E2(6) report, paragraph 125; E2(8) report, paragraph 117.

⁵⁹ E2(4) report, paragraph 161.

⁶⁰ "Variable costs" are those expenses incurred in reliance upon and specifically with reference to the contract and which, if the contract were not to be performed, could be avoided.

⁶¹ E2(4) report, paragraph 162; E2(6) report, paragraph 89; E2(8) report, paragraph 123(e), E2(10) report, paragraph 114.

⁶² E2(6) report, paragraph 89.

⁶³ Ibid., paragraph 90.

⁶⁴ See paragraph 20 above.

⁶⁵ E2(2) report, paragraph 64.

⁶⁶ E2(1) report, paragraphs 158-161. See also E2(2) report, paragraph 67, notes 13 and 14.

⁶⁷ E2(3) report, paragraph 77.

⁶⁸ E2(2) report, paragraph 142; E2(6) report, paragraph 105; E2(8) report, paragraph 150.

⁶⁹ E2(2) report, paragraph 78; See also E2(3) report, paragraph 101.

⁷⁰ E2(3) report, paragraph 102; E2(4) report, paragraph 181.

⁷¹ E2(4) report, paragraph 183.

⁷² Governing Council decision 9, paragraph 11.

⁷³ E2(4) report, paragraphs 183-186.

⁷⁴ E2(2) report, paragraphs 146-152.

⁷⁵ See E2(6) report, paragraph 106.

⁷⁶ E2(3) report, paragraphs 87-100 and 156-158; E2(8) report, paragraph 160.

⁷⁷ E2(1) report, paragraphs 213 and 237; E3(1) report, paragraphs 172-174; E2(8) report, paragraph 140.

⁷⁸ See E2(1) report, paragraphs 252-253.

⁷⁹ E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 141.

⁸⁰ Governing Council decision 7; E2(3) report, paragraph 162 and F1(1.1) report, paragraphs 66-68; E2(8) report, paragraph 143.

⁸¹ See, for example, E2(1) report, paragraphs 133, 153; E2(2) report, paragraph 60; E3(1) report, paragraph 177; F1(1.1) report, paragraphs 94-96; E2(8) report, paragraph 152.

⁸² E2(3) report, paragraph 79, citing F1(2) report, paragraph 101; E2(8) report, paragraph 152.

⁸³ E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 153.

⁸⁴ Governing Council decision 9, paragraphs 12 and 13.

⁸⁵ E2(7) report, paragraph 116; E2(10) report, paragraph 151.

⁸⁶ As noted by the "E2" Panel, a high level of scrutiny is applied with respect to the valuation and verification of claims for cash. See E2(3) report, paragraph 206; E2(7) report, paragraph 116.

⁸⁷ E2(1) report, paragraphs 271-273; E2(10) report, paragraph 153.

⁸⁸ E2(3) report, paragraphs 203-205; E2(10) report, paragraph 153.

⁸⁹ See E2(3) report, paragraph 158.

⁹⁰ The “E2” and “F2” Panels have previously declined to award compensation for claims for losses caused by currency fluctuations, finding that the claimants had failed to demonstrate that the asserted losses were a direct result of Iraq’s invasion and occupation of Kuwait. See E2(9) report, paragraph 202; F2(1) report, paragraph 135.

⁹¹ E2(1) report, paragraphs 136-140.

⁹² E2(1) report, paragraph 211.

⁹³ Ibid., paragraphs 209-210.

⁹⁴ Ibid., paragraph 212.

⁹⁵ Ibid., paragraph 213.

⁹⁶ Ibid., paragraph 216.

⁹⁷ Ibid., paragraph 218; F1(1.1) report, paragraph 101.

⁹⁸ E2(1) report, paragraph 220.

Annex I

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

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

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

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

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

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

“(iii) As regards contracts with Iraqi parties, once Iraq invaded Kuwait on 2 August 1990 it was not unreasonable for a claimant to wait and see whether diplomatic or other efforts to bring an end to the occupation of Kuwait bore fruit and whether commercial circumstances might permit the resumption of the performance under the contract. However, upon the commencement of the military operations of the Allied Coalition Forces against Iraq on 16 January 1991, a claimant should have taken steps to resell its goods to third parties since, at that time, it should have been clear to the claimant that the possibility of continuing a commercial relationship with an Iraqi customer was seriously jeopardised. A similar rule applies to the situation where the goods were very specialised or where they had been manufactured to the Iraqi purchaser's specifications; in such situations, it would have been reasonable for a claimant to take appropriate steps to obtain some realisable value for the goods, even stripped of its customised parts. Therefore, with respect to specially manufactured as well as fungible goods destined for the Iraqi market, the claimant's duty to mitigate began

on 16 January 1991.

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

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

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

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

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

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

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

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

Annex II

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

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

| <u>Number</u> | <u>Reasons stated in annex III</u> | <u>Explanation</u> |
|----------------------------|---|---|
| 8 | Failure to comply with formal filing requirements | The claimant has failed to meet the formal requirements for the filing of claims as specified under article 14 of the Rules. |
| 9 | Non-compensable bank balance held in Iraq | The claimant has not established that the funds were exchangeable for foreign currency and, accordingly, that it had a reasonable expectation that it could transfer the funds out of Iraq. |
| 10 | Trade embargo is sole cause | The loss claimed was caused exclusively by the application of the trade embargo or related measures imposed by or in implementation of Security Council resolution 661 (1990) and other relevant resolutions. |
| 11 | Loss is not compensable under Governing Council decision 19 | The claim relates to costs in connection with operations of the Allied Coalition Forces. |
| VERIFICATION AND VALUATION | | |
| 12 | Part or all of loss is unsupported | The claimant has failed to file documentation supporting the amount of the claimed loss; or, where documents have been provided, these do not support the amount of part or all of the claimed loss. |
| 13 | Calculated loss is less than loss alleged | Applying the Panel's valuation methodology, the value of the claim was assessed to be less than that asserted by the claimant. |
| 14 | Insufficient evidence of value | The claimant has produced insufficient evidence to prove all or part of the value of its losses, as required under article 35 of the Rules. |
| 15 | Failure to establish appropriate efforts to mitigate | The claimant has not taken such measures as were reasonable in the circumstances to minimize the loss as required under paragraph 23 of Governing Council decision 9 and paragraph 9(IV) of decision 15. |

| <u>Number</u> | <u>Reasons stated in annex III</u> | <u>Explanation</u> |
|---------------|--------------------------------------|---|
| 16 | Reduction to avoid multiple recovery | Although the claim is found to be eligible, the Panel concludes that an award has already been made for the same loss in this or another claim before the Commission. Accordingly, the amount of compensation already awarded for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3. |
| OTHER GROUNDS | | |
| 17 | Interest | The issue of methods of calculation and of payment of interest will be considered by the Governing Council at the appropriate time pursuant to Governing Council decision 16. Moreover, where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts. |
| 18 | Principal sum not compensable | Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts. |
| 19 | Claim preparation costs | The issue of claim preparation costs is to be resolved by the Governing Council at a future date. |

Annex III

RECOMMENDED AWARDS FOR THE TWELFTH INSTALMENT OF "E2" CLAIMS

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---------------|---|------------------|--|---------------------------|---|------------------------------|--|--------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 1 | Austria | 4000125 | HAP Export Import GesmbH | ATS | 67,580 | 6,145 | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | ATS | 34,307 | ATS | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate | 95-107 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | ATS | 33,273 | ATS | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65 | |
| 2 | Austria | 4005984 | ERNEX August Erne Stickereifabrikation und Export Gesellschaft m.b.H. & Co. KG | ATS | 58,880 | 5,354 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | ATS | 58,880 | ATS | 58,880 | 5,234 | N/A | | 5,234 |
| 3 | Austria | 4005985 | Weitzer & Sohne. MbH & C. KG | ATS | 813,674 | 73,984 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | ATS | 813,674 | ATS | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|-------------------------|---|------------------|--|---------------------------|---|------------------------------|---|----------------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 4 | Bangladesh | 4005983 | Minar International (BD) Ltd. | IQD | 296,889 | 954,627 | Contract | Interrupted service contract (Iraq): Actual costs incurred (air tickets) | IQD | 5,453 | USD | 8,505 | 8,505 | Part or all of claimed loss is unsubstantiated; No proof of loss | 26-33, 92-107 | 8,505 |
| | | | | | | | Contract | Interrupted service contract (Iraq): Actual costs incurred (security deposit) | IQD | 25,000 | IQD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 26-33, 92-107 | |
| | | | | | | | Contract | Interrupted service contract (Iraq): Contract price and actual costs incurred | IQD | 248,436 | IQD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 26-33, 92-107 | |
| | | | | | | | Other tangible property | Damage or total loss (Iraq): Value of supplies and personal property | IQD | 18,000 | IQD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 26-33, 142-144 | |
| 5 | Belgium | 4000180 | Toplight NV | DEM | 20,169 | 12,912 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | DEM | 20,169 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65 | 0 |
| 6 | China | 4001020 | Beijing Textiles Import & Export Corporation | USD | 116,963 | 116,963 | Contract | Goods shipped to Kuwait but diverted: Loss of profit | USD | 98,032 | USD | 0 | 0 | No proof of loss | 68-77 | 0 |
| | | | | | | | Contract | Goods shipped to Kuwait but diverted: Increased costs (freight) | USD | 15,760 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 124-126 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|---|---|------------------|--|---------------------------|---|--|---|---------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped to Kuwait but diverted: Increased costs (storage costs) | USD | 3,171 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 124-126 | | |
| 7 | China | 4001021 | Beijing Carpet Import & Export Corporation | USD | 14,251 | 14,251 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | USD | 8,350 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85 | 0 |
| | | | | | | | Interest | | USD | 5,901 | USD | 0 | 0 | Principal sum not compensable | | |
| 8 | China | 4001024 | China Tuhsu Guangdong Tea Import & Export Corporation | USD | 13,556,840 | 13,556,840 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 11,292,690 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | USD | 2,264,150 | USD | 0 | 0 | Principal sum not compensable | | |
| 9 | China | 4001025 | Shanghai Textile Import & Export Corporation | USD | 3,153,240 | 3,153,240 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 2,379,345 | USD | 0 | 0 | Part or all of loss is not direct | 48 | 654,758 |
| | | | | | | | Contract | Goods shipped to Iraq and Kuwait but diverted: Loss of profit | USD | 667,151 | USD | 654,758 | 654,758 | Calculated loss is less than loss alleged | 68-77 | |
| | | | | | | | Interest | | USD | 106,744 | USD | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|--|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|---|-------------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 10 | China | 4001026 | Shanghai Stationary & Sporting Goods Import & Export Corporation | USD | 22,665,198 | 22,665,198 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 17,848,649 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated | 39-58 | 0 |
| | | | | | | | Interest | | USD | 4,816,549 | USD | 0 | 0 | Principal sum not compensable | | |
| 11 | China | 4001027 | China National Chemicals I/E Corp, Shanghai Branch | USD | 718,472 | 718,472 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 603,978 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 0 |
| | | | | | | | Interest | | USD | 114,494 | USD | 0 | 0 | Principal sum not compensable | | |
| 12 | China | 4001028 | Shanghai Metals and Minerals Imp./ Exp. Corporation | USD | 14,617,787 | 14,617,787 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 11,557,005 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | USD | 3,060,782 | USD | 0 | 0 | Principal sum not compensable | | |
| 13 | China | 4001029 | Shanghai Machinery Import & Export Corporation | USD | 1,268,236 | 1,268,236 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 859,460 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 183,277 |
| | | | | | | | Contract | Goods shipped to Kuwait and Iraq but diverted: Increased costs (transportation and storage) | USD | 52,759 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 124-126 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | Decision of the Panel of Commissioners | | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|---|---|--|--|---------------------------|---|--------------------------------|--|------------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped to Kuwait and Iraq but diverted: Loss of profit | USD | 298,630 | USD | 183,277 | 183,277 | Insufficient evidence of value | 68-77 | | |
| | | | | | | Interest | | USD | 57,387 | USD | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 14 | China | 4001030 | Shanghai Toys Import and Export Corporation | USD | 5,877,467 | 5,877,467 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 4,459,906 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | Interest | | USD | 1,417,561 | USD | 0 | 0 | Principal sum not compensable | | | |
| 15 | China | 4001031 | Shanghai Watch & Clock Imp.& Exp.Co. Ltd. | USD | 139,112 | 139,112 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 124,829 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | Interest | | USD | 14,283 | USD | 0 | 0 | Principal sum not compensable | | | |
| 16 | China | 4001032 | Shanghai Tea Imp. & Exp. Corporation | USD | 29,646,572 | 29,646,572 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 23,881,423 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | Interest | | USD | 5,765,149 | USD | 0 | 0 | Principal sum not compensable | | | |
| 17 | Cyprus | 4000202 | Sunshoes Ltd. | USD | 296,649 | 296,649 | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | USD | 183,000 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 95-107 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--------------------------|--|---|----------------------------------|---|---|------------------|--|---------------------------|---|--|--|--------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Loss of profit | USD | 51,000 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 95-107 | | |
| | | | | | | Contract | Goods shipped to Kuwait but diverted: Loss of profit, increased costs and demurrage charges | USD | 33,672 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 68-77, 124-126 | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 19,163 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 60-65 | | |
| | | | | | | Interest | | USD | 9,814 | USD | 0 | 0 | Principal sum not compensable | | | |
| 18 | Cyprus | 4000203 | Sunshoes Ltd. | USD | 14,083 | 14,083 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 10,500 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | Interest | | USD | 3,583 | USD | 0 | 0 | Principal sum not compensable | | | |
| 19 | Cyprus | 4000204 | Oerlikon Electrodes Ltd. | USD | 170,073 | 170,073 | Contract | Sales contract interrupted before shipment (Iraq): Contract price | USD | 73,200 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | 0 |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Contract price | USD | 50,695 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------------|--|---|----------------------------------|---------------|--|------------------|--|---------------------------|---|-------------------------------|---|--------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | USD | 46,178 | USD | 0 | 0 | Principal sum not compensable | | | |
| 20 | Cyprus | 4000205 | Oerlikon Electrodes Ltd | USD | 28,006 | 28,006 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 19,840 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | USD | 8,166 | USD | 0 | 0 | Principal sum not compensable | | |
| 21 | Czech Republic | 4000310 | Intersigma Company Limited | USD | 3,244,708 | 3,244,708 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 2,100,159 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 457,801 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Financing costs | USD | 674,018 | USD | 0 | 0 | No proof of loss | 100 | |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Contract price | USD | 12,730 | USD | 0 | 0 | No proof of direct loss; Failure to establish appropriate efforts to mitigate | 92-107 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|-----------------------------|--|---|----------------------------------|---|--|------------------|--|---------------------------|---|------------------------------|---|---------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Contract price | USD | 457,801 | USD | 457,801 | 457,801 | N/A | | | |
| 22 | Czech Republic | 4000311 | Motokov Limited | USD | 9,275,862 | 9,275,862 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 9,192,281 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 28,750 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | USD | 28,750 | USD | 28,750 | 28,750 | N/A | | |
| | | | | | | | Other tangible property | Damage or total loss (Iraq): Furniture/vehicles/office equipment (value) | USD | 9,682 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | |
| | | | | | | | Interest | | USD | 7,762 | USD | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |
| | | | | | | | Interest | | USD | 37,387 | USD | 0 | 0 | Principal sum not compensable | | |
| 23 | Denmark | 4000052 | A/S Seiga Harvester Company | DKK | 769,942 | 128,559 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DKK | 708,373 | DKK | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | DKK | 61,569 | DKK | 0 | 0 | Principal sum not compensable | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|--------------|---|------------------|--|---------------------------|---|------------------------------|---|----------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 24 | Denmark | 4000060 | DanData Kontor Tilbehør A/S | DKK | 123,051 | 20,546 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | DKK | 123,051 | DKK | 123,051 | 20,123 | N/A | | 20,123 |
| 25 | Egypt | 4002741 | International Office for Trading & Transportation Mohamed F.F. Khamis | USD | 92,102 | 92,102 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 57,420 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | USD | 34,682 | USD | 0 | 0 | Principal sum not compensable | | |
| 26 | Egypt | 4002792 | Egyptian American Paint and Coatings Co. | USD | 2,255,952 | 2,255,952 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 1,406,454 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 0 |
| | | | | | | | Interest | | USD | 849,498 | USD | 0 | 0 | Principal sum not compensable | | |
| 27 | Egypt | 4002794 | Egyptian Metal Products Co. "Nova" | USD | 3,011,188 ^a | 3,011,188 | Contract | Goods shipped to Iraq but diverted: Increased and actual costs | USD | 44,242 | USD | 34,892 | 34,892 | Calculated loss is less than loss alleged | 68-77, 124-126 | 34,892 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|---|---|--------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped to Iraq but diverted: Contract price (net resale proceeds) | USD | 738,922 | USD | 0 | 0 | Part or all of loss is not direct; No proof of loss | 68-77 | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 1,980,466 | USD | 0 | 0 | Part or all of loss is not direct | 39-58 | | |
| | | | | | | Interest | | USD | 247,558 | USD | 0 | 0 | Principal sum not compensable | | | |
| 28 | Egypt | 4002795 | Egyptian Office for Trade & Commerce (for Mohamed Mahmoud Zaki Ablatif) | USD | 48,938 | 48,938 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 30,510 | USD | 30,510 | 30,510 | N/A | 30,510 | |
| | | | | | | Interest | | USD | 18,428 | USD | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 29 | Egypt | 4002805 | Export Development Trading Co. | USD | 1,054,981 | 1,054,981 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 657,719 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 0 |
| | | | | | | Interest | | USD | 397,262 | USD | 0 | 0 | Principal sum not compensable | | | |
| 30 | Egypt | 4002806 | Fine Textile Factory "ANJI" | USD | 61,765 | 61,765 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 38,507 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | Interest | | USD | 23,258 | USD | 0 | 0 | Principal sum not compensable | | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---------------|---|------------------|--|---------------------------|---|------------------------------|--|---------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 31 | Egypt | 4002812 | International Office For Trading & Transportation Mohamed F-F Khamis | USD | 4,732 | 4,732 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 2,950 | USD | 2,950 | 2,950 | N/A | | 2,950 |
| | | | | | | | Interest | | USD | 1,782 | USD | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |
| 32 | Egypt | 4002818 | Khamisco Export Import (Mohamed El Shafie and Co.) | USD | 100,250 | 100,250 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 62,500 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | USD | 37,750 | USD | 0 | 0 | Principal sum not compensable | | |
| 33 | Egypt | 4002819 | Khamisco Import Export Kahmis El Shafie | USD | 5,213 | 5,213 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 3,250 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | USD | 1,963 | USD | 0 | 0 | Principal sum not compensable | | |
| 34 | Egypt | 4002823 | El Khalifa Trading Co. | USD | 2,730 | 2,730 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 1,702 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 60-65 | 0 |
| | | | | | | | Interest | | USD | 1,028 | USD | 0 | 0 | Principal sum not compensable | | |
| 35 | Egypt | 4002824 | El-Mona Misr Foundation for Export | USD | 92,159 | 92,159 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 57,456 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|-------------------------|---|------------------|--|---------------------------|---|-------------------------------|--|---------|-----|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | USD | 34,703 | USD | 0 | 0 | Principal sum not compensable | | | |
| 36 | Egypt | 4002825 | El Nile Imp. & Exp. (Sherif Saad El Trabile) | USD | 9,587 | 9,587 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 5,977 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | USD | 3,610 | USD | 0 | 0 | Principal sum not compensable | | |
| 37 | Egypt | 4002827 | World Products Est. | USD | 20,203 | 20,203 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 12,595 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | USD | 7,608 | USD | 0 | 0 | Principal sum not compensable | | |
| 38 | Egypt | 4002846 | Nahda Trading & Contractors Co. | USD | 144,889 | 144,889 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 90,330 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | USD | 54,559 | USD | 0 | 0 | Principal sum not compensable | | |
| 39 | Egypt | 4002848 | New Culture House (Mohamed Yousif El Guindi) | USD | 9,589 | 9,589 | Other tangible property | Damage or total loss (Kuwait): Value of books | USD | 5,978 | EGP | 1,086 | 543 | Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Insufficient evidence of value | 142-144 | 543 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|----------------------|---|------------------|--|---------------------------|---|------------------------------|---|---------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | USD | 3,611 | EGP | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 40 | Egypt | 4002849 | No.1 For Import and Export - Reda About Hussien & His Pts | USD | 214,352 | 214,352 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 71,292 | USD | 0 | 0 | No proof of direct loss; Part or all of claimed loss is unsubstantiated | 60-65 | 1,299 |
| | | | | | | | Business transaction | Course of dealing (Kuwait): Loss of profit | USD | 100,000 | EGP | 2,598 | 1,299 | Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged | 110-122 | |
| | | | | | | | Interest | | USD | 43,060 | USD | 0 | 0 | Principal sum not compensable | | |
| 41 | Egypt | 4002850 | Office of El Ghiny | USD | 5,702 | 5,702 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 3,555 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | USD | 2,147 | USD | 0 | 0 | Principal sum not compensable | | |
| 42 | France | 4001810 | Sorex | FRF | 27,960 | 5,334 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | FRF | 27,960 | FRF | 0 | 0 | Part or all of claimed loss is unsubstantiated | 60-65 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---------------|---|------------------|--|---------------------------|---|------------------------------|---|-------------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 43 | France | 4001836 | T. L. V. (Technique et Lumière Vernier) | FRF | 405,736 | 77,401 | Contract | Sales contract interrupted before shipment (Iraq): Contract price | FRF | 405,736 | FRF | 202,868 | 37,983 | Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate | 92-107 | 37,983 |
| 44 | France | 4001989 | P. & C. Wurmser SA | FRF | 72,212 | 13,776 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | FRF | 72,212 | FRF | 72,212 | 13,520 | N/A | | 13,520 |
| 45 | France | 4002020 | Demurger SA | FRF | 187,685 | 35,804 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | FRF | 187,685 | FRF | 187,685 | 35,140 | N/A | | 35,140 |
| 46 | France | 4002021 | Cooper Oil Tool | FRF | 3,391,877 | 647,058 | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | FRF | 3,391,877 | FRF | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation) | 31, 26-33, 95-107 | 0 |
| 47 | France | 4002022 | SARL Mac Geral | FRF | 19,698 | 3,758 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | FRF | 19,698 | FRF | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation, missing claim form) | 31, 26-33, 95-107 | 0 |
| 48 | France | 4002025 | MP 65 Matra Participation 65 | FRF | 1,855,599 | 353,987 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | FRF | 1,855,599 | FRF | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 39-58 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|-----------------------------------|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|--|------------------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 49 | France | 4002030 | Chatmotomatic | FRF | 62,182 | 11,862 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | FRF | 62,182 | FRF | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 50 | France | 4002063 | Fidela, les fils d'Aimé Lamy S.A. | FRF | 392,022 | 74,785 | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | FRF | 239,360 | FRF | 0 | 0 | Part or all of claimed loss is unsubstantiated | 95-107 | 4,816 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | FRF | 78,055 | FRF | 0 | 0 | No proof of direct loss | 60-65 | |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | FRF | 74,607 | FRF | 25,723 | 4,816 | No proof of direct loss | 80-85 | |
| 51 | Germany | 4000583 | Herlitz International Trading AG | USD | 199,653 | 199,653 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 184,437 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss; Failure to comply with formal filing requirements (translation) | 31, 26-33, 60-65 | 0 |
| | | | | | | | Interest | | USD | 15,216 | USD | 0 | 0 | Principal sum not compensable | | |
| 52 | Germany | 4000584 | Metra Aussenhandels GmbH | DEM | 20,132 | 12,889 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | DEM | 15,950 | DEM | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | DEM | 4,182 | DEM | 0 | 0 | Principal sum not compensable | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---------------|---|------------------|--|---------------------------|---|------------------------------|---------------------------------|-------|---|---|--|-------|--|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | | | | | |
| 53 | Germany | 4000585 | Bawi Masterhand GmbH | DEM | 5,244 | 3,357 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | DEM | 4,914 | DEM | 0 | 0 | No proof of direct loss | 60-65 | 0 | | | | |
| | | | | | | | Interest | | DEM | 330 | DEM | 0 | 0 | Principal sum not compensable | | | | | | |
| 54 | Germany | 4000586 | Wimex Agrarprodukte Import & Export GmbH | DEM | 99,486 | 155,795 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | DEM | 51,734 | DEM | 0 | 0 | No proof of direct loss | 60-65 | 0 | | | | |
| | | | | | | | | | USD | 92,104 | Contract | Goods shipped, received but not paid for (Kuwait): Loss of use of funds | DEM | 3,804 | USD | 0 | 0 | No proof of direct loss | 60-65 | |
| | | | | | | | | | USD | 68,256 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 68,256 | USD | 0 | 0 | Trade embargo and related measures are sole causes | 45-49 | |
| | | | | | | | | | DEM | 43,948 | Interest | | DEM | 43,948 | USD | 0 | 0 | Principal sum not compensable | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------|--|---|----------------------------------|-------------------------|---|------------------|--|---------------------------|---|-------------------------------|--|-----------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | USD | 23,848 | USD | 0 | 0 | Principal sum not compensable | | | |
| 55 | Germany | 4000716 | Lohmann Export | DEM | 1,852,386 | 1,185,907 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 1,187,504 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 29, 39-58 | 0 |
| | | | | | | | Business transaction | Cancelled operations (Iraq): Increased costs | DEM | 65,121 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 124-126 | |
| | | | | | | | Real property | Loss of use (Iraq): Pre-paid rent | DEM | 56,368 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 146-148 | |
| | | | | | | | Other tangible property | Damage or total loss (Iraq): Fixed assets | DEM | 10,614 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | |
| | | | | | | | Other tangible property | Damage or total loss (Iraq): Cash | DEM | 87,862 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | |
| | | | | | | | Interest | | DEM | 444,917 | DEM | 0 | 0 | Principal sum not compensable | | |
| 56 | Germany | 4000718 | B & S Vertriebs GmbH | DEM | 39,411 | 25,231 | Contract | Goods shipped, received but not paid for (Iraq): Bank charges | DEM | 103 | DEM | 28 | 18 | No proof of direct loss | 49 | 15,557 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 24,800 | DEM | 24,800 | 15,539 | N/A | | |
| | | | | | | | Interest | | DEM | 14,508 | DEM | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------------------|--|---|----------------------------------|-------------------------|--|------------------|--|---------------------------|---|------------------------------|--|--------------------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 57 | Germany | 4000719 | TWT GmbH (Transworld Technology) | DEM | 30,839 | 19,743 | Contract | Goods lost or destroyed in transit (Kuwait): Bank charges | DEM | 330 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 29, 80-85 | 1,613 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | DEM | 25,747 | DEM | 2,575 | 1,613 | Calculated loss is less than loss alleged | 14, 80-85 | |
| | | | | | | | Claim preparation costs | | DEM | 60 | DEM | Awaiting decision | Awaiting decision | Claim preparation costs | 171 | |
| | | | | | | | Interest | | DEM | 4,702 | DEM | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |
| 58 | Germany | 4000720 | Voss & Umlauf GmbH & Co. | DEM | 1,061 | 679 | Contract | Goods shipped to Kuwait but diverted: Loss of use of funds | DEM | 489 | DEM | 0 | 0 | Part or all of loss is not direct | 61 | 258 |
| | | | | | | | Contract | Goods shipped to Kuwait but diverted: Contract price and increased costs | DEM | 434 | DEM | 411 | 258 | No proof of direct loss; Failure to comply with formal filing requirements (translation) | 68-77, 124-126, 31 | |
| | | | | | | | Interest | | DEM | 138 | DEM | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |
| 59 | Germany | 4000723 | DT Diesel Technic GmbH | DEM | 253,166 | 162,078 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 189,724 | DEM | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 2,622 |
| | | | | | | | Contract | Goods shipped to Kuwait but diverted: Contract price | DEM | 16,741 | DEM | 4,185 | 2,622 | Failure to establish appropriate efforts to mitigate | 68-77, 107 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|-----------------------------|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|---|--|-------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | DEM | 5,325 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85 | | |
| | | | | | | Contract | Goods shipped to Iraq but diverted: Increased costs (freight, insurance and storage) | DEM | 41,376 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation) | 31, 124-126 | | |
| 60 | Germany | 4000724 | DT Diesel Technic GmbH | DEM | 208,246 | 133,320 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 140,878 | DEM | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 1,939 |
| | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | DEM | 3,131 | DEM | 2,115 | 1,325 | Calculated loss is less than loss alleged | 95-107 | | |
| | | | | | | Contract | Goods shipped to Kuwait but diverted: Contract price | DEM | 3,921 | DEM | 980 | 614 | Failure to establish appropriate efforts to mitigate | 68-77, 107 | | |
| | | | | | | Contract | Goods shipped to Iraq but diverted: Contract price | DEM | 60,316 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 68-77 | | |
| 61 | Germany | 4000737 | APM Alloy Pipe & Metal GmbH | DEM | 5,615,092 | 4,574,177 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 4,778,945 | DEM | 0 | 0 | "Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated | 39-58 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|---------------|--|------------------|--|---------------------------|---|------------------------------|--|-----------|-----|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 63 | Germany | 4000741 | Car Autbedarf Karl-Heinz Engels | DEM | 50,752 | 32,492 | Contract | Goods shipped to Kuwait but diverted: Contract price | DEM | 34,326 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 68-77 | 835 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | DEM | 16,426 | DEM | 1,333 | 835 | No proof of direct loss; Calculated loss is less than the loss alleged | 14, 80-85 | |
| 64 | Germany | 4000748 | Maschinenfabrik Reinhausen GmbH | DEM | 5,922,156 | 3,791,393 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 5,061,772 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract interest | DEM | 404,942 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| | | | | | | | Interest | | DEM | 455,442 | DEM | 0 | 0 | Principal sum not compensable | | |
| 65 | Germany | 4000794 | Jost & Braitsch GmbH & Co. KG. Papiergroßhandlung | DEM | 194,319 | 124,404 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 194,319 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------------|--|---|----------------------------------|-------------------------|---|------------------|--|---------------------------|---|------------------------------|---|-----------------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 66 | Germany | 4000795 | Mobilar Export Import GmbH | DEM | 81,803 | 52,371 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | DEM | 8,283 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 29, 60-65 | 0 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | DEM | 48,571 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 80-85 | |
| | | | | | | | Business transaction | Course of dealing (Kuwait): Increased costs (unproductive salaries) | DEM | 16,000 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 129-134 | |
| | | | | | | | Other Tangible Property | Damage or total loss (Kuwait) | DEM | 6,954 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate; Failure to comply with formal filing requirements (translation) | 25, 31, 142-144 | |
| | | | | | | | Real property | Loss of use (Kuwait): Rental payments | DEM | 1,995 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation) | 31, 61 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|--------------|--|------------------|--|---------------------------|---|------------------------------|--|----------------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 67 | Germany | 4000797 | Nordische Oelwerke Walther Carroux GmbH & Co KG | DEM | 19,261 | 88,558 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 72,684 | USD | 0 | 0 | No proof of direct loss | 60-65 | 4,924 |
| | | | | USD | 76,227 | | Contract | Goods shipped to Kuwait but diverted: Increased costs (transportation costs) | DEM | 19,261 | DEM | 7,858 | 4,924 | Part or all of claimed loss is unsubstantiated | 68-77, 124-126 | |
| | | | | | | | Interest | On goods shipped, received but not paid for | USD | 3,543 | USD | 0 | 0 | Principal sum not compensable | | |
| 68 | Germany | 4000799 | Bremer Pharma GmbH | DEM | 661,702 | 423,625 | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | DEM | 162,902 | DEM | 9,301 | 5,828 | Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported | 26-33, 92-107 | 5,828 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 498,800 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| 69 | Germany | 4000800 | Rieth & Co. GmbH | DEM | 40,328 | 25,818 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 18,335 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | DEM | 21,993 | DEM | 0 | 0 | Principal sum not compensable | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|-----------------------------|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|--|-----------|-----|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 70 | Germany | 4000812 | Thyssen Guss AG | ATS | 11,914,633 | 1,083,345 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | ATS | 4,686,437 | ATS | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | ATS | 7,228,196 | ATS | 0 | 0 | Principal sum not compensable | | |
| 71 | Germany | 4000813 | Thyssen Industries AG | ATS | 11,914,633 | 1,083,345 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | ATS | 4,686,437 | ATS | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | ATS | 7,228,196 | ATS | 0 | 0 | Principal sum not compensable | | |
| 72 | Germany | 4000851 | Dorrenberg Edelstahl GmbH | DEM | 407,032 | 260,584 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 407,032 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 73 | Germany | 4000855 | S.C. Handels GmbH | DEM | 25,083 | 16,058 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | DEM | 25,083 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 80-85 | 0 |
| 74 | Germany | 4000856 | Manfred Hommert GmbH | DEM | 2,311 | 1,480 | Contract | Goods shipped but diverted (Kuwait): Contract price | DEM | 1,711 | DEM | 171 | 107 | Calculated loss is less than loss alleged | 14, 68-77 | 107 |
| | | | | | | | Interest | | DEM | 600 | DEM | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |
| 75 | Germany | 4000857 | AD. Strüver KG (GmbH & Co.) | DEM | 804,454 | 515,015 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 255,247 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|-------------------------|---|------------------|--|---------------------------|---|-------------------------------|---|-----------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | DEM | 549,207 | DEM | 0 | 0 | Principal sum not compensable | | | |
| 76 | Greece | 4005953 | Clarte SA | USD | 4,324 | 4,324 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 4,324 | USD | 0 | 0 | No proof of direct loss | 29, 60-65 | 0 |
| 77 | Greece | 4005954 | Vinga Intertrading Co. Marios Daravingas | USD | 1,677 | 1,677 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 1,677 | USD | 0 | 0 | "Arising prior to" exclusion | 29, 39-44 | 0 |
| 78 | Hungary | 4000280 | Hungarian Joint Company for Bus Export | HUF | 420,362 | 117,483 | Other tangible property | Damage or total loss (Kuwait): Tools and equipment (value) | HUF | 420,362 | HUF | 237,405 | 3,748 | Calculated loss is less than loss alleged | 142-144 | 115,700 |
| | | | | KWD | 32,000 | | Other tangible property | Damage or total loss (Kuwait): Tools and equipment (value) | KWD | | KWD | 354 | 1,225 | Calculated loss is less than loss alleged | 142-144 | |
| | | | | | | | Other tangible property | Damage or total loss (Kuwait): Vehicle (value) | KWD | 32,000 | KWD | 32,000 | 110,727 | N/A | | |
| 79 | India | 4000468 | M/S.P.T.K. Corporation | USD | 26,638 | 26,638 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | USD | 8,294 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 11,121 | USD | 0 | 0 | Part or all of loss is not direct | 39-58 | |
| | | | | | | | Interest | | USD | 7,223 | USD | 0 | 0 | Principal sum not compensable | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|--------------------------------------|--|---|----------------------------------|---------------|---|------------------|--|--|---|------------------------------|--|---------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 80 | India | 4000469 | P.V. International | INR | 1,521,526 | 86,318 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | INR | 299,400 | INR | 0 | 0 | No proof of direct loss | 80-85 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | INR | 1,222,126 | INR | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 81 | India | 4000470 | M/S Paras & Co. | INR | 274,742 | 15,586 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | INR | 175,151 | INR | 110,495 | 6,377 | No proof of direct loss | 80-85 | 6,377 |
| | | | | | | | Interest | | INR | 99,591 | INR | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | 0 |
| 82 | India | 4000659 | M/S Greenford Horticultural | USD | 146,234 | 146,234 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 137,711 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Loss of profit | USD | 7,788 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 95-107 | 0 |
| | | | | | | | Interest | | USD | 735 | USD | 0 | 0 | Principal sum not compensable | | 0 |
| 83 | India | 4000660 | M/S Haji Manzoor Alam Industries Ltd | GBP | 5,645 | 10,732 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | GBP | 5,645 | GBP | 0 | 0 | No proof of loss | 80-85 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------------|--|---|----------------------------------|---------------|--|------------------|--|---------------------------|---|------------------------------|--|------------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 84 | India | 4000661 | Indo Skins | NLG | 95,937 | 54,479 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | NLG | 66,164 | NLG | 41,405 | 23,080 | Calculated loss is less than loss alleged | 80-85 | 23,080 |
| | | | | | | | Interest | | NLG | 29,773 | NLG | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |
| 85 | India | 4000662 | Jewellers Narandas & Sons | INR | 2,341,703 | 132,848 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | INR | 2,341,703 | INR | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss; Part or all of loss is unsupported | 29, 26-33, 80-85 | 0 |
| 86 | India | 4000663 | M/S Kapoor Sons | USD | 31,704 | 31,704 | Contract | Goods lost or destroyed in transit (Kuwait): Increased costs | USD | 15,032 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85, 124-126 | 0 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Increased costs (financing costs) | USD | 16,672 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85 | |
| 87 | India | 4000664 | M/S Artistic Trading House | USD | 42,016 | 42,016 | Contract | Sales contract interrupted before shipment (Sweden): Contract price | USD | 20,000 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 98 | 22,196 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | INR | 384,573 | INR | 384,573 | 22,196 | N/A | | |
| | | | | | | | Interest | | USD | Unspecified | INR | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|------------------------------|--|---|----------------------------------|--------------------------|--|------------------|--|---------------------------|---|---|---|------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Other | “Incentive and interest” | USD | 9,197 | INR | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 26-33 | | |
| 88 | India | 4000666 | M/S Mehra's Art Palace | INR | 318,400 | 18,063 | Contract | Goods shipped to Kuwait but diverted; Contract price | INR | 199,000 | INR | 0 | 0 | No proof of direct loss; Failure to establish appropriate efforts to mitigate | 68-77, 107 | 0 |
| | | | | | | | Interest | | INR | 119,400 | INR | 0 | 0 | Principal sum not compensable | | |
| 89 | India | 4000667 | Merchant Overseas Enterprise | INR | 48,762 | 2,766 | Contract | Goods lost or destroyed in transit (Kuwait): Loss of export incentive payments | INR | 10,062 | INR | 0 | 0 | Part or all of loss is not direct | 80-85 | 2,234 |
| | | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | INR | 38,700 | INR | 38,700 | 2,234 | N/A | | |
| 90 | India | 4000671 | P.K. Exporters | USD | 105,386 | 105,386 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | USD | 12,042 | INR | 214,945 | 12,406 | N/A | | 12,406 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 4,128 | INR | 0 | 0 | No proof of direct loss | 60-65 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|-----------------------------|--|---|----------------------------------|--|--|------------------|--|---------------------------|---|--|---|--------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Business transaction | Course of dealing (Kuwait): Loss of profit | USD | 44,818 | INR | 0 | 0 | Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported | 26-33, 110-122 | | |
| | | | | | | Interest | | USD | 44,399 | INR | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 91 | India | 4000672 | Penguin (MFG) International | INR | 117,133 | 6,645 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | INR | 117,133 | INR | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85 | 0 |
| 92 | India | 4000675 | M/s Sayonara Exports | INR | 1,284,100 | 72,848 | Contract | Sales contract interrupted before shipment (Kuwait): Loss of profit | INR | 659,060 | INR | 0 | 0 | Part or all of claimed loss is unsubstantiated | 95-107 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | INR | 505,790 | INR | 0 | 0 | No proof of direct loss | 60-65 | |
| | | | | | | | Interest | | INR | 119,250 | INR | 0 | 0 | Principal sum not compensable | | |
| 93 | India | 4000683 | ITC Limited - ILTD Division | USD | 1,450,000 | 1,450,000 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 1,450,000 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 94 | India | 4000685 | Vasanji Lakhamshi | USD | 12,645 | 12,645 | Contract | Sales contract interrupted before shipment (Kuwait): Financing costs | USD | 1,982 | INR | 14,875 | 859 | Calculated loss is less than loss alleged | 95-107 | 5,362 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|-------------------|--|---|----------------------------------|---|--|------------------|--|---------------------------|---|---|---|-------------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Loss of profit | USD | 4,198 | INR | 30,519 | 1,761 | Calculated loss is less than loss alleged | 95-107 | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Value of goods | USD | 2,746 | INR | 47,500 | 2,742 | N/A | | | |
| | | | | | | Interest | | USD | 3,719 | INR | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 95 | Israel | 4005986 | Chen Enrico Corp. | USD | 96,769 | 96,769 | Business transaction | Decline in business (Israel): Loss of profit | USD | 96,769 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation) | 31, 110-122 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--------------------------|--|---|----------------------------------|-------------------------|--|------------------|--|---------------------------|---|------------------------------|---|---------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 96 | Italy | 4001067 | P. Gianni & Figli s.r.l. | ITL | 3,526,367,000 | 10,334,382 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 4,025,108 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | USD | 7,292,575 | | Contract | Sales contract interrupted before shipment (Iraq): Loss of profit | ITL | 700,000,000 | ITL | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Contract price | USD | 1,250,000 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 92-107 | |
| | | | | | | | Business transaction | Course of dealing (Iraq): Increased costs (bank guarantee, social security, receivership procedure, insurance and storage costs) | ITL | 347,367,000 | ITL | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 124-126 | |
| | | | | | | | Business transaction | Course of dealing (Iraq): Loss of profit | ITL | 2,479,000,000 | ITL | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 110-122 | |
| | | | | | | | Interest | | USD | 2,017,467 | USD | 0 | 0 | Principal sum not compensable | | |
| 97 | Italy | 4001068 | S.C.M. s.p.a. | ITL | 164,593,900 | 179,528 | Other tangible property | Damage or total loss (Iraq): Machinery (value) | USD | 37,551 | USD | 37,551 | 37,551 | N/A | | 178,543 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|------------------------------------|--|---|----------------------------------|-------------------------|--|------------------|--|---------------------------|---|------------------------------|---|-------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | USD | 37,551 | | Other tangible property | Damage or total loss (Iraq): Machinery (value) | ITL | 164,593,900 | ITL | 164,593,900 | 140,992 | N/A | | |
| 98 | Italy | 4001069 | Petacchi Marmi Srl | USD | 52,881 | 52,881 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 52,881 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65 | 0 |
| 99 | Italy | 4001276 | Trevi s.p.a (Trevi Coliseum s.p.a) | ITL | 20,930,600 | 18,055 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | ITL | 20,930,600 | ITL | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 80-85 | 0 |
| 100 | Italy | 4001278 | MMG Marmi Mariotti Graniti S.r.l. | ITL | 341,374,529 | 294,466 | Contract | Goods shipped to Kuwait but diverted: Increased costs (transportation costs) | ITL | 79,395,004 | ITL | 79,395,004 | 68,010 | N/A | | 68,010 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | ITL | 261,979,525 | ITL | 0 | 0 | No proof of direct loss | 60-65 | |
| 101 | Italy | 4001279 | LAS Mobili S.r.l | ITL | 12,974,250 | 11,191 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | ITL | 12,974,250 | ITL | 12,974,250 | 11,114 | N/A | | 11,114 |
| 102 | Italy | 4001281 | VE.M.EG. S.r.l | ITL | 60,500,728 | 52,187 | Contract | Goods shipped to Kuwait but diverted: Loss of profit | ITL | 19,361,968 | ITL | 19,361,968 | 16,586 | N/A | | 30,505 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------------------|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|---|---------------------------------|-------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped to Kuwait but diverted: Increased costs (transportation costs) | ITL | 16,249,560 | ITL | 16,249,560 | 13,919 | N/A | | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | ITL | 24,889,200 | ITL | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65 | | |
| 103 | Italy | 4001283 | Casor s.p.a | ITL | 42,378,330 | 36,555 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | ITL | 27,735,210 | ITL | 27,735,210 | 23,758 | N/A | | 23,758 |
| | | | | | | Contract | Goods manufactured but not delivered (Kuwait): Contract price | ITL | 14,643,120 | ITL | 0 | 0 | Part or all of claimed loss is unsubstantiated | 95-107 | | |
| 104 | Italy | 4001291 | Amplifon Ltd. - Amplaid Division | USD | 11,017 | 11,017 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | USD | 11,017 | USD | 11,017 | 11,017 | N/A | | 11,017 |
| 105 | Italy | 4001297 | Ital. Fur. Man S.r.l. | ITL | 35,405,000 | 30,540 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | ITL | 35,405,000 | ITL | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 106 | Italy | 4001298 | Versace Profumi s.p.a | ITL | 61,608,000 | 53,142 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | ITL | 61,608,000 | ITL | 12,321,600 | 10,555 | Insufficient evidence of value | 80-85 | 10,555 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|------------------------|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|---------------------------------|--------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 107 | Netherlands | 4001378 | Zinatra B.V. | USD | 30,972 | 30,972 | Contract | Goods shipped to Kuwait but diverted: Contract price | USD | 30,972 | USD | 30,972 | 30,972 | N/A | | 30,972 |
| 108 | Netherlands | 4001379 | Solvay Duphar B.V. | NLG | 1,610,845 | 914,733 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | NLG | 121,445 | NLG | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | NLG | 999,400 | NLG | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | NLG | 490,000 | NLG | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| 109 | Netherlands | 4001412 | Gascoigne Melotte B.V. | NLG | 935,452 | 531,205 | Contract | Interrupted project contract (Iraq): Loss of profit | NLG | 380,000 | NLG | 0 | 0 | No proof of loss | 92-107 | 0 |
| | | | | | | | Contract | Interrupted project contract (Iraq): Actual costs incurred | NLG | 320,097 | NLG | 0 | 0 | No proof of loss | 92-107 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|----------------------|--|------------------|--|---------------------------|---|-------------------------------|--|------------------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | NLG | 235,355 | NLG | 0 | 0 | Principal sum not compensable | | | |
| 110 | Netherlands | 4001414 | International Business Services San MIP B.V. | NLG | 85,722 | 48,678 | Contract | Goods shipped, received but not paid for (Kuwait): Loss of profit / Increased costs (service fees, collection fees and exchange rate losses) | NLG | 17,884 | NLG | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65, 124-126 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | NLG | 60,089 | NLG | 0 | 0 | No proof of direct loss | 60-65 | |
| | | | | | | | Interest | | NLG | 7,748 | NLG | 0 | 0 | Principal sum not compensable | | |
| 111 | Netherlands | 4001415 | Handelsmy W. Koemans & ZN. B.V. | USD | 33,889 | 33,889 | Business transaction | Course of dealing: Increased costs (Losses arising from currency fluctuations, increased fuel costs and insurance premiums) | USD | 33,889 | USD | 0 | 0 | Part or all of loss is outside compensable area; No proof of direct loss | 110-122, 124-126 | 0 |
| 112 | Netherlands | 4001416 | Lippoe Leaf B.V. | USD | 5,434,805 | 5,434,805 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 5,434,805 | USD | 238,090 | 238,090 | "Arising prior to" exclusion; Calculated loss is less than loss alleged | 39-58 | 238,090 |
| 113 | Netherlands | 4001437 | Wolters Kluwer Academic Publishers Group | GBP | 30,000 | 170,562 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 113,528 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|----------------------|--|------------------|--|---------------------------|---|------------------------------|---|-------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | USD | 113,528 | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 30,000 | GBP | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| 114 | Netherlands | 4001438 | Shopex B.V. | NLG | 89,214 | 50,661 | Contract | Interrupted sales contract (Saudi Arabia): Contract price | NLG | 89,214 | NLG | 0 | 0 | No proof of direct loss | 98 | 0 |
| 115 | Netherlands | 4001440 | Lemapack B.V. | USD | 60,633 | 60,633 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 60,633 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 116 | Netherlands | 4001446 | Reukema Euro Fibres B.V. | USD | 11,400 | 11,400 | Business transaction | Increased costs (war risk insurance premium) | USD | 11,400 | USD | 0 | 0 | Part or all of loss is outside compensable area; No proof of direct loss | 124-126 | 0 |
| 117 | Netherlands | 4001447 | Maximum Trading B.V. | USD | 9,498 | 9,498 | Contract | Goods shipped to Kuwait but diverted: Increased costs (transportation costs/agent's commission and fees/transportation /agent's fees, bank charges etc.) | USD | 4,490 | USD | 2,289 | 2,289 | Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged | 76, 124-126 | 7,297 |
| | | | | | | | Contract | Goods shipped to Kuwait but diverted: Contract price | USD | 5,008 | USD | 5,008 | 5,008 | N/A | | |
| 118 | Netherlands | 4001531 | B.V. Machinefabriek "De Hollandsche Ijssel" | NLG | 155,598 | 88,358 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | NLG | 4,325 | NLG | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of loss | 39-58 | 62,988 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|---|---|------------------|--|---------------------------|---|------------------------------|---|---------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | NLG | 113,000 | NLG | 113,000 | 62,988 | N/A | | | |
| | | | | | | Interest | | NLG | 38,273 | NLG | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 119 | Netherlands | 4001532 | Twentse Kunststoffenindustrie Plasticon, B.V. | NLG | 523,588 | 297,324 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | NLG | 402,760 | NLG | 221,973 | 123,731 | Calculated loss is less than loss alleged | 39-58 | 123,731 |
| | | | | | | Interest | | NLG | 120,828 | NLG | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 120 | Netherlands | 4001536 | MEDCO-ERP B.V. | NLG | 119,138 | 67,654 | Business transaction | Course of dealing (Saudi Arabia & U.A.E.): Loss of profit | NLG | 119,138 | NLG | 0 | 0 | Part or all of loss is outside compensable area; Part or all of claimed loss is unsubstantiated | 110-122 | 0 |
| 121 | Netherlands | 4001538 | Golden Name Textile Europe B.V. | NLG | 103,421 | 58,729 | Business transaction | Increased costs: Currency exchange loss | NLG | 103,421 | NLG | 0 | 0 | Part or all of loss is not direct | 149 | 0 |
| 122 | Netherlands | 4001541 | Mead Johnson B.V. | USD | 8,825 | 8,825 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 8,825 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 123 | Pakistan | 4001368 | Pak Shuttle Co. (Pvt) Limited | USD | 117,050 | 117,050 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 117,050 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|---|--|---|--------------|----------------------------------|--|------------------|--|--|---|------------------------------|---|------------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 124 | Pakistan | 4001369 | M/s. H. Sheikh Noor-Ud-Din & Sons (Pvt) Ltd | USD | 1,471,650 | 1,471,650 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 1,471,650 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 0 |
| 125 | Pakistan | 4001370 | Siddiqsons Industries (Pvt) Ltd | USD | 294,561 | 294,561 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 294,561 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 126 | Saudi Arabia | 4002464 | Lightweight Construction Co. Ltd. - Siporex | SAR | 611,750 | 163,351 | Contract | Sales contract interrupted before shipment (Kuwait): Actual costs incurred | SAR | 192,925 | SAR | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation) | 31, 95-107 | 0 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | SAR | 418,825 | SAR | 0 | 0 | Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (translation) | 31, 95-107 | |
| 127 | Saudi Arabia | 4002468 | Lucky Baby Company | SAR | 7,665,408 | 2,046,838 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | SAR | 1,862,005 | SAR | 0 | 0 | "Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated | 39-58 | 314,692 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | SAR | 30,833 | SAR | 0 | 0 | No proof of direct loss; Part or all of claimed loss is unsubstantiated | 60-65 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|-------------------------------|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|---|---|--------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Business transaction | Decline in business (Kuwait and Iraq): Actual costs incurred | SAR | 3,340,531 | SAR | 0 | 0 | Part or all of claimed loss is unsubstantiated | 110-122 | | |
| | | | | | | Business transaction | Decline in business (Kuwait and Iraq): Loss of profit | SAR | 2,357,039 | SAR | 1,178,520 | 314,692 | Part or all of loss is outside compensable period | 110-122 | | |
| | | | | | | Claim preparation costs | Accountancy fees | SAR | 75,000 | SAR | Awaiting decision | Awaiting decision | Claim preparation costs | 171 | | |
| | | | | | | Interest | | SAR | Unspecified | SAR | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 128 | Saudi Arabia | 4002470 | Paper Products Co (Lotus) | SAR | 588,563 | 157,160 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | SAR | 189,872 | SAR | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 39-58 | 0 |
| | | | | | | Business transaction | Decline in business (Saudi Arabia) | SAR | 373,691 | SAR | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 110-122 | | |
| | | | | | | Claim preparation costs | Accountancy fees | SAR | 25,000 | SAR | Awaiting decision | Awaiting decision | Claim preparation costs | 171 | | |
| | | | | | | Interest | | SAR | Unspecified | SAR | 0 | 0 | Principal sum not compensable | | | |
| 129 | Saudi Arabia | 4002514 | Saudi Cable Company Marketing | SAR | 13,516,000 | 3,609,079 | Contract | Sales contract interrupted before shipment (Iraq): Loss of profit | SAR | 5,037,000 | SAR | 0 | 0 | Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated | 92-107 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---------------------------------------|--|---|----------------------------------|---|---|------------------|--|---------------------------|---|---|---|-----------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | SAR | 6,761,000 | SAR | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | | |
| | | | | | | Claim preparation costs | Accountancy fees / Legal fees | SAR | 100,000 | SAR | Awaiting decision | Awaiting decision | Claim preparation costs | 171 | | |
| | | | | | | Interest | | SAR | 1,618,000 | SAR | 0 | 0 | Principal sum not compensable | | | |
| 130 | Saudi Arabia | 4002524 | Bassam Mohammad Bakhsh & Brothers Co. | SAR | 1,951,527 | 521,102 | Contract | Goods shipped, received but not paid for (Saudi Arabia): Contract price | SAR | 706,115 | SAR | 0 | 0 | Part or all of loss is not direct | 19-20 | 0 |
| | | | | | | Business transaction | Course of dealing (Saudi Arabia): Loss of profit | SAR | 1,245,412 | SAR | 0 | 0 | Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated | 110-122 | | |
| 131 | Saudi Arabia | 4002528 | National Paper Products Company | SAR | 2,940,198 | 785,100 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | SAR | 1,810,429 | SAR | 0 | 0 | Failure to comply with formal filing requirements (translation); Part or all of claimed loss is unsubstantiated | 31, 60-65 | 0 |
| | | | | | | Other tangible property | Damage or total loss (Kuwait): Value of goods (Furniture, vehicles, office equipment, and stocks) | SAR | 1,129,769 | SAR | 0 | 0 | Failure to comply with formal filing requirements (translation); Part or all of claimed loss is unsubstantiated | 31, 142-144 | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|---|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|---|---------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 132 | Saudi Arabia | 4002529 | Saudi Iron and Steel Co (Hadeed) | SAR | 29,866,800 | 7,975,113 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | SAR | 29,866,800 | SAR | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 133 | Saudi Arabia | 4002530 | Abdulwahab A. Aujan & Bros. For Trading & Manufacturing | SAR | 4,404,610 | 1,176,131 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | SAR | 1,137,780 | SAR | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 39-58 | 398,631 |
| | | | | | | | Real property | Damage or total loss (Saudi Arabia): Repair costs / Replacement costs | SAR | 3,266,830 | SAR | 1,492,874 | 398,631 | Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged | 26-33 | |
| 134 | Spain | 4001453 | Onteniente Textil S.A. | USD | 127,255 | 127,255 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 127,255 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 135 | Spain | 4001454 | R & J Cambrass SA | ESP | 1,705,450 | 17,519 | Contract | Goods shipped to Kuwait but diverted: Increased costs (storage costs / production costs / insurance costs / transportation costs) | ESP | 270,414 | ESP | 120,239 | 1,222 | Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged | 124-126 | 6,784 |
| | | | | | | | Contract | Goods shipped to Kuwait but diverted: Contract price | ESP | 1,435,036 | USD | 5,562 | 5,562 | Insufficient evidence of value | 68-77 | |
| 136 | Spain | 4001455 | Pharmacia Antibioticos, S.A. | USD | 59,200 | 59,200 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 59,200 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|----------------------------------|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|---|------------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 137 | Spain | 4001456 | Forjas Y Aceros de Reinosa, S.A. | ESP | 200,000,000 | 2,054,443 | Contract | Sales contract interrupted before shipment (Iraq, Germany & Denmark): Contract price | ESP | 148,800,000 | ESP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | 0 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq, Germany & Denmark): Increased costs | ESP | 51,200,000 | ESP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 124-126 | |
| 138 | Switzerland | 4001492 | Schindler Aufzüge AG | CHF | 1,292,257 | 1,000,199 | Contract | Goods shipped to Kuwait but diverted: Increased costs | CHF | 34,886 | CHF | 19,758 | 14,592 | Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate | 68-77, 107 | 14,592 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Value of goods | CHF | 1,257,371 | CHF | 0 | 0 | Part or all of claimed loss is unsubstantiated | 95-107 | |
| 139 | Switzerland | 4001493 | Schärer Schweizer Mettler AG | CHF | 35,511 | 27,485 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | CHF | 28,638 | CHF | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Interest | | CHF | 6,873 | CHF | 0 | 0 | Principal sum not compensable | | |
| 140 | Switzerland | 4001494 | Sidena AG | CHF | 7,135,899 | 5,523,142 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | CHF | 2,014,059 | CHF | 803,632 | 593,524 | "Arising prior to" exclusion | 39-44 | 593,524 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---|--|------------------|--|---------------------------|---|--|--|--------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Contract price | CHF | 5,121,840 | CHF | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | | |
| 141 | Switzerland | 4001495 | Suter + Co | CHF | 234,680 | 181,641 | Contract | Goods manufactured but not delivered (Iraq): Contract price | CHF | 193,200 | CHF | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | 0 |
| | | | | | | Interest | | CHF | 41,480 | CHF | 0 | 0 | Principal sum not compensable | | | |
| 142 | Switzerland | 4001496 | Benedom SA | CHF | 142,163 | 110,033 | Contract | Goods lost or destroyed in transit (Kuwait): Value of goods | CHF | 2,527 | CHF | 0 | 0 | No proof of loss | 80-85 | 103,129 |
| | | | | | | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | CHF | 139,636 | CHF | 139,636 | 103,129 | N/A | | | |
| 143 | Switzerland | 4001497 | Emmental AG. | CHF | 11,525 | 8,920 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | CHF | 11,525 | CHF | 576 | 425 | Insufficient evidence of value | 80-85 | 425 |
| 144 | Tunisia | 4002600 | Societe Industrielle De Carrosserie Automobile et Materiel Elevateur "SICAME SA" | DEM | 14,515,343 | 9,292,793 | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | DEM | 1,322,000 | DEM | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | 0 |
| | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 11,163,359 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|---------------|---|------------------|--|---------------------------|---|-------------------------------|---|-------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | DEM | 2,029,983 | DEM | 0 | 0 | Principal sum not compensable | | | |
| 145 | Turkey | 4001618 | Nesir Tourism and Travel Agency and Trading Limited Partnership | USD | 18,140 | 18,140 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 18,140 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 39-58 | 0 |
| 146 | Turkey | 4001625 | Narintas Tasimacilik Ve Ticaret Anonim Sti. | USD | 87,350 | 87,350 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | USD | 87,350 | USD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 147 | Turkey | 4001626 | Enkim Endustri Kimyevileri Sanayi Ve Ticaret A.S. | USD | 445,000 | 445,000 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 445,000 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 148 | Turkey | 4001628 | Mersa Giysi San. Ve Tic. Ltd. Sti. | USD | 16,648 | 16,648 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 16,648 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 39-58 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|---------------|--|------------------|--|---------------------------|---|------------------------------|------------------------------------|--------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 149 | Turkey | 4001653 | Hasyildiz Lastik Sinayi ve Ticaret A.S. | USD | 5,722 | 5,722 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 5,722 | USD | 4,578 | 4,578 | Insufficient evidence of value | 39-58 | 4,578 |
| 150 | Turkey | 4001654 | Noksel Celik Boru Sanayi A.S. | USD | 3,400,492 | 3,400,492 | Contract | Sales contract interrupted before shipment (Iraq): Financing costs | USD | 552,340 | USD | 0 | 0 | No proof of direct loss | 92-107 | 304,382 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Loss of profit | USD | 1,073,144 | USD | 0 | 0 | Part or all of loss is unsupported | 92-107 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---|---|------------------|--|---------------------------|---|---|--|-----|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred (bank guarantee) | USD | 77,576 | USD | 77,576 | 77,576 | N/A | | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | USD | 1,664,932 | USD | 221,931 | 221,931 | Failure to establish appropriate efforts to mitigate; Calculated loss is less than loss alleged | 92-107 | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 32,500 | USD | 4,875 | 4,875 | Calculated loss is less than loss alleged | 39-58 | | |
| 151 | Turkey | 4001655 | Salicilar IC ve Dis Ticaret Ayakkabi Sanayi Limited Sirketi | USD | 222,320 | 222,320 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 222,320 | USD | 222,320 | 222,320 | N/A | | 222,320 |
| 152 | Turkey | 4001656 | Hakim Ve Kardesleri Muhendislik Musavirligi Ve Dis Ticaret Limited Sirketi | USD | 90,000 | 90,000 | Contract | Interrupted sales contract (Iraq to Turkey): Loss of profit | USD | 90,000 | USD | 0 | 0 | Failure to establish appropriate efforts to mitigate | 107 | 0 |
| 153 | Turkey | 4001657 | Hakim Ve Kardesleri Muhendislik Musavirligi ve Dis Ticaret Ltd. | USD | 246,653 | 246,653 | Contract | Interrupted sales contract (Iraq to Turkey): Loss of profit | USD | 157,497 | USD | 0 | 0 | Failure to establish appropriate efforts to mitigate | 107 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|--|---------------------------------|------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Interrupted sales contract (Iraq to Turkey): Consequential costs | USD | 89,156 | USD | 0 | 0 | Failure to establish appropriate efforts to mitigate | 107 | | |
| 154 | Turkey | 4001658 | Eksonsem Sanayi Mamulleri Ihracat Ithalat ve Mumessillik A.S. | USD | 130,863 | 130,863 | Contract | Goods shipped to Iraq but diverted: Bank charges | USD | 6,820 | USD | 0 | 0 | No proof of direct loss | 68-77, 100 | 26,231 |
| | | | | | | Contract | Goods shipped to Iraq but diverted: Actual costs incurred (freight and inspection) | USD | 30,123 | TRL | 70,096,368 | 26,231 | No proof of loss | 68-77 | | |
| | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Value of goods | USD | 93,920 | USD | 0 | 0 | Trade embargo is sole cause | 45-49 | | |
| 155 | Turkey | 4001659 | Özsoylar Ulus. Nakliyat Ve Dis Ticaret Limited Sirketi | KWD | 9,120 | 31,557 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | KWD | 9,120 | KWD | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| 156 | Turkey | 4001698 | Selkim Seluloz Kimya Sanayi ve Ticaret AS | USD | 103,807 | 103,807 | Contract | Goods shipped, received but not paid for (Iraq): Consequential loss | USD | 103,807 | USD | 0 | 0 | No proof of direct loss | 39-58 | 0 |
| 157 | United Kingdom | 3002162 | Kenneth Francis Xavier Duarte [Kinderklothes Limited] | See claim number 184 below (Kenneth Francis Xavier Duarte (Kinderklothes Limited), United Kingdom UNCC claim number 4005987) | | | | | | | | | | | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|----------------------|--|---|----------------------------------|---------------|--|------------------|--|---------------------------|---|------------------------------|---|--------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 158 | United Kingdom | 4001990 | WBB Devon Clays Ltd. | GBP | 21,821 | 41,485 | Contract | Goods shipped to Kuwait but diverted: Contract price | GBP | 21,821 | GBP | 21,821 | 40,409 | N/A | | 40,409 |
| 159 | United Kingdom | 4001995 | Dynahold Ltd. | GBP | 443,166 | 842,521 | Contract | Sales contract interrupted before shipment (Iraq): Loss of profit | GBP | 396,237 | GBP | 160,077 | 296,439 | Calculated loss is less than loss alleged; Insufficient evidence of value | 92-107 | 296,439 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | GBP | 46,929 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---------------------------|--|---|----------------------------------|-------------------------|---|------------------|--|---------------------------|---|------------------------------|---|----------------|-----------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 160 | United Kingdom | 4001997 | Bonaventure (Europe) Inc. | USD | 10,151,066 | 10,151,066 | Contract | Sales contract interrupted before shipment (Iraq): Increased costs (legal fees) | USD | 71,507 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 124-126 | 1,861,982 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Value of goods | USD | 2,222,720 | USD | 1,460,931 | 1,460,931 | Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated | 92-107 | |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Loss of profit | USD | 2,826,761 | USD | 311,004 | 311,004 | Failure to establish appropriate efforts to mitigate; Part or all of loss is not direct | 92-107 | |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Increased costs (legal fees) | USD | 7,143 | USD | 0 | 0 | No proof of direct loss; Trade embargo is sole cause | 45-49, 124-126 | |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 512,506 | USD | 90,047 | 90,047 | N/A | | |
| | | | | | | | Claim preparation costs | Legal fees | USD | 2,112,733 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 26-33 | |
| | | | | | | | Claim preparation costs | Legal fees | USD | 485,988 | USD | Awaiting decision | Awaiting decision | Claim preparation costs | 171 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---|--|---|----------------------------------|-------------------------|--|------------------|--|---------------------------|---|------------------------------|---|---------------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | USD | 1,911,708 | USD | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 161 | United Kingdom | 4002001 | John Langford & Company Limited | GBP | 6,214 | 11,814 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | GBP | 6,214 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 60-65 | 0 |
| 162 | United Kingdom | 4002004 | Shanning International Limited (In Liquidation) | GBP | 3,692,389 | 7,810,327 | Contract | Interrupted project contract (Iraq): Contract price less saved expenses | GBP | 2,043,291 | GBP | 229,932 | 425,800 | "Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged | 39-58, 92-107 | 820,459 |
| | | | | | | | Contract | Interrupted project contract (Iraq): Contract price less saved expenses | GBP | 1,533,986 | GBP | 213,116 | 394,659 | Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged | 92-107 | |
| | | | | | | | Real property | Loss of use (Iraq): Rental payments | IQD | 67,000 | IQD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 146-148 | |
| | | | | | | | Other tangible property | Damage or total loss (Iraq): Furniture / vehicles / office equipment (value) | IQD | 1,500 | IQD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---------------------------|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|--|--|---------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Other tangible property | Damage or total loss (Iraq): Furniture / vehicles / office equipment (value) | GBP | 98,463 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | | |
| | | | | | | Other tangible property | Loss of use: Bank account (Iraq) | IQD | 177,369 | IQD | 0 | 0 | Non-compensable bank balance held in Iraq | 153-154 | | |
| | | | | | | Claim preparation costs | Accountancy fees / legal fees | GBP | 16,649 | GBP | Awaiting decision | Awaiting decision | Claim preparation costs | 171 | | |
| | | | | | | Interest | | GBP | Unspecified | GBP | Awaiting decision | Awaiting decision | Interest (GC Decision 16) | 169-170 | | |
| 163 | United Kingdom | 4002120 | Wilkin & Sons Limited | GBP | 2,295 | 4,363 | Contract | Goods shipped to (Kuwait) but diverted: Contract price | GBP | 2,295 | GBP | 2,295 | 4,250 | N/A | 4,250 | |
| 164 | United Kingdom | 4002130 | Jothill Ltd. | GBP | 213,546 | 405,981 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 213,546 | GBP | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 165 | United Kingdom | 4002132 | L.E. Pritchitt & Co. Ltd. | GBP | 3,010,776 | 5,723,909 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 1,750,000 | GBP | 0 | 0 | "Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated | 39-58 | 0 |
| | | | | | | | Contract | Goods shipped to Iraq but diverted: Increased costs | GBP | 370,791 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 124-126 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|-----------------------------|--|---|----------------------------------|----------------------|---|------------------|--|---------------------------|---|-------------------------------|--|---------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Interest | | GBP | 889,985 | GBP | 0 | 0 | Principal sum not compensable | | | |
| 166 | United Kingdom | 4002133 | Edbro PLC | GBP | 3,113 | 5,918 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | GBP | 3,113 | GBP | 3,113 | 5,765 | N/A | | 5,765 |
| 167 | United Kingdom | 4002134 | Record Marples (Export) Ltd | GBP | 5,449 | 10,359 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | GBP | 5,449 | GBP | 5,449 | 10,091 | N/A | | 10,091 |
| 168 | United Kingdom | 4002140 | Rival Branch Ltd. | USD | 129,883 | 129,883 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 129,883 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 169 | United Kingdom | 4002146 | Sandpoint (U.K.) Limited | USD | 1,268,922 | 1,268,922 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 1,268,922 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| 170 | United Kingdom | 4002147 | Pifco Limited | GBP | 1,792 | 3,407 | Contract | Goods shipped to Kuwait but diverted: Increased costs | GBP | 1,792 | GBP | 1,792 | 3,319 | N/A | | 3,319 |
| 171 | United Kingdom | 4002150 | Lipton Export Limited | GBP | 851,896 | 1,619,574 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | GBP | 153,288 | KWD | 26,582 | 91,979 | Part or all of claimed loss is unsubstantiated | 80-85 | 91,979 |
| | | | | | | | Business transaction | Decline in business (Dubai): Loss of profit | GBP | 680,850 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 110-122 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|--|--|---|----------------------------------|---|--|------------------|--|---------------------------|---|--|--|--------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub-category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Other tangible property | Damage or total loss (Kuwait): Book value of goods (Equipment, computers, vehicles) | GBP | 17,758 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | | |
| 172 | United Kingdom | 4002153 | Fisons PLC Trading as Gallenkamp and/or Gallenkamp International | GBP | 2,011,149 | 3,823,477 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 2,011,149 | GBP | 220,204 | 407,785 | "Arising prior to" exclusion | 39-44 | 407,785 |
| 173 | United Kingdom | 4002198 | Specialist Vehicles Limited T/A Dennis Specialist Vehicles | GBP | 1,499,815 | 2,851,359 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 909,542 | GBP | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 590,273 | GBP | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| 174 | United Kingdom | 4002201 | Denco Limited | GBP | 30,778 | 58,513 | Contract | Sales contract interrupted before shipment (Iraq): Contract price | GBP | 30,778 | GBP | 26,886 | 49,789 | Calculated loss is less than loss alleged | 92-107 | 49,789 |
| 175 | United Kingdom | 4002205 | Associated Engineering Limited | GBP | 3,289 | 285,034 | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | GBP | 2,544 | GBP | 1,944 | 3,600 | Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate | 92-107 | 65,323 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|---------------------------|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|--|---------------------------------|-------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | USD | 278,781 | | | USD | 60,343 | USD | 60,343 | 60,343 | N/A | | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | | | | | | | | | |
| | | | | | | Contract | Increased costs (legal fees) | GBP | 745 | GBP | 745 | 1,380 | N/A | | | |
| | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Loss of profit | USD | 218,438 | USD | 0 | 0 | Part or all of loss is unsupported; Insufficient evidence of value; Part or all of claimed loss is unsubstantiated | 92-107 | | |
| 176 | United Kingdom | 4002207 | Carter & Parker Ltd | GBP | 4,769 | 9,067 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | GBP | 4,769 | GBP | 4,769 | 8,831 | N/A | | 8,831 |
| 177 | United Kingdom | 4002208 | JH Clissold & Son Limited | GBP | 28,336 | 53,871 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | GBP | 9,827 | GBP | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | GBP | 16,509 | GBP | 0 | 0 | No proof of direct loss | 60-65 | | |
| | | | | | | Other tangible property | Damage or total loss (Kuwait): Textiles (salvage value) | GBP | 2,000 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|-------------------|-------------------|------------------------------|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|---|-----------------------|---|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 178 | United Kingdom | 4002209 | Goodspec Ltd. | GBP | 100,000 | 190,114 | Income-producing property | Total loss: Value of business (liquidation in United Kingdom) | GBP | 100,000 | GBP | 0 | 0 | No proof of direct loss; Part or all of claimed loss is unsubstantiated | 19-20, 26-33, 110-122 | 0 |
| 179 | United Kingdom | 4002212 | Rozbank Ltd. | DEM | 50,367 | 896,075 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 51,340 | USD | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |
| | | | | GBP | 427,370 | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 427,370 | GBP | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| | | | | USD | 51,340 | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 50,367 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| 180 | United Kingdom | 4002217 | Greenray Engineering Ltd | GBP | 7,819 | 14,865 | Other tangible property | Damage or total loss (Iraq): Vehicles and personal possessions | GBP | 7,819 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | 0 |
| 181 | United Kingdom | 4002223 | Trirak International Limited | DEM | 311,320 | 312,727 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | DEM | 311,320 | DEM | 0 | 0 | "Arising prior to" exclusion | 39-44 | 0 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|-------------------|-------------------|------------------------------|--|---|----------------------------------|----------------------|---|------------------|--|---------------------------|---|------------------------------|--|---------|-------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | GBP | 59,658 | | Contract | Goods shipped, received but not paid for (Iraq): Contract price | GBP | 59,658 | GBP | 0 | 0 | "Arising prior to" exclusion | 39-44 | |
| 182 | United Kingdom | 4002338 | Hunter Building Products Ltd | GBP | 35,288 | 67,087 | Contract | Goods shipped to Kuwait but diverted: Contract price | GBP | 4,290 | GBP | 4,290 | 7,944 | N/A | | 7,944 |
| | | | | | | | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | GBP | 30,998 | GBP | 0 | 0 | No proof of direct loss | 60-65 | |
| 183 | United Kingdom | 4005981 | Arab Education Services Ltd. | GBP | 42,000 | 79,848 | Contract | Interrupted service contract (Kuwait): Loss of profit | GBP | 15,000 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 95-107 | 0 |
| | | | | | | | Business transaction | Decline in business (Kuwait): Loss of profit | GBP | 14,000 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 110-122 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|--------------------------|-------------------|---|--|---|--------------|----------------------------------|--|------------------|--|--|---|------------------------------|---|---------|---------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | | Other tangible property | Damage or total loss (Kuwait): Furniture / vehicles / office equipment (replacement costs) | GBP | 13,000 | GBP | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | |
| 184 | United Kingdom | 4005987 | Kenneth Francis Xavier Duarte (Kinderklothes Limited) | GBP | 462,959 | 880,150 | Contract | Goods shipped, received but not paid for (Kuwait): Contract price | GBP | 322,635 | GBP | 0 | 0 | No proof of direct loss | 60-65 | 0 |
| | | | | | | | Interest | | GBP | 140,320 | GBP | 0 | 0 | Principal sum not compensable | | |
| 185 | United States of America | 4000625 | Sphere Supply, Inc. | USD | 238,951 | 238,951 | Contract | Interrupted service contract (Kuwait): Loss of profit | USD | 238,951 | USD | 178,271 | 178,271 | Calculated loss is less than loss alleged | 95-107 | 178,271 |
| 186 | United States of America | 4000627 | Straight Engineering Company | USD | 88,544 | 88,544 | Contract | Sales contract interrupted before shipment (Iraq): Financing costs | USD | 47,541 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 100 | 0 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Iraq): Actual costs incurred | USD | 41,003 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 92-107 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|-----|--------------------------|-------------------|----------------------------------|--|---|--------------|----------------------------------|--|------------------|--|--|---|------------------------------|---|-----------|-----------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 187 | United States of America | 4002258 | Westex International Inc | USD | 329,736 | 329,736 | Contract | Goods lost or destroyed in transit (Kuwait): Contract price | USD | 15,920 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated; No proof of direct loss | 29, 80-85 | 3,874 |
| | | | | | | | Contract | Sales contract interrupted before shipment (Kuwait): Contract price | USD | 33,816 | USD | 3,874 | 3,874 | Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated | 95-107 | |
| | | | | | | | Business transaction | Course of dealing (Kuwait): Loss of profit | USD | 280,000 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 110-122 | |
| 188 | United States of America | 4002345 | Monk-Austin, Inc | USD | 6,538,680 | 6,538,680 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 6,538,680 | USD | 2,773,680 | 2,773,680 | "Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated | 39-58 | 2,773,680 |
| 189 | United States of America | 4002491 | Armstrong World Industries, Inc. | USD | 44,432 | 44,432 | Contract | Goods shipped to Kuwait but diverted: Contract price (net resale proceeds) | USD | 41,385 | USD | 8,610 | 8,610 | Part or all of claimed loss is unsubstantiated | 68-77 | 11,657 |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | | |
|-----|--------------------------|-------------------|--|--|---|----------------------------------|--|---|------------------|--|---------------------------|---|------------------------------|--|--------------|--------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| | | | | | | Contract | Goods shipped to Kuwait but diverted: Contract price (net resale proceeds) | USD | 3,047 | USD | 3,047 | 3,047 | N/A | | | |
| 190 | United States of America | 4002495 | Bell Helicopter Textron Inc. | USD | 112,418 | 112,418 | Other tangible property | Damage or total loss (Iraq): Furniture / vehicles / office equipment (value / repair costs / replacement costs) | USD | 71,866 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 142-144 | 40,552 |
| | | | | | | | Payment or relief | Personal property reimbursement: Payment to employee for lost personal property | USD | 40,552 | USD | 40,552 | 40,552 | N/A | 129-135 | |
| 191 | United States of America | 4002496 | Brown & Williamson Tobacco Corporation | USD | 133,900 | 133,900 | Contract | Goods shipped to Iraq but diverted: Contract price | USD | 116,900 | USD | 29,225 | 29,225 | Failure to establish appropriate efforts to mitigate | 68-77, 107 | 32,428 |
| | | | | | | | Contract | Goods shipped to Iraq but diverted: Increased costs (storage and destruction costs) | USD | 17,000 | USD | 3,203 | 3,203 | Failure to establish appropriate efforts to mitigate | 107, 124-126 | |

| No. | Submitting Entity | UNCC Claim Number | Claimant | Total amount claimed including permissible amendments ^a | | | Reclassified amount ^d | | | | Decision of the Panel of Commissioners | | | | | |
|--------------|--------------------------|-------------------|-----------------------------------|--|---|--------------|----------------------------------|---|------------------|--|--|---|------------------------------|---|----------------|------------|
| | | | | Amount claimed in original currency ^b | Total amount claimed restated in USD ^c | Type of loss | Sub- category | Amount claimed in original currency | Currency of loss | Amount recommended in original currency or currency of loss ^e | Amount recommended in USD | Reasons for denial or Reduction of award ^f | Report citation (paragraphs) | Total amount recommended in USD | | |
| 192 | United States of America | 4002504 | Eagle Exporting Co., Inc. | USD | 611,060 | 611,060 | Contract | Goods shipped, received but not paid for (Iraq): Contract price | USD | 611,060 | USD | 0 | 0 | "Arising prior to" exclusion; Part or all of loss is not direct | 39-58 | 0 |
| 193 | United States of America | 4002561 | K & S International Traders, Inc. | USD | 43,200 | 43,200 | Business transaction | Course of dealing (U.S.A.): Loss of profit | USD | 43,200 | USD | 0 | 0 | Part or all of claimed loss is unsubstantiated | 26-33, 110-122 | 0 |
| <u>Total</u> | | | | | | 244,682,453 | | | | | | | | | | 11,241,834 |

Notes to table of recommendations

^a Pursuant to the Governing Council's decision taken at its twenty-seventh session held in March 1998, claimants in category "E" are not permitted to submit new claims or new loss types or elements, or increase the quantum of previously filed claims, after 11 May 1998. Nor may claimants use the claim development process, including the article 34 notifications, to advance new claims or increase the quantum of previously filed claims. However, any additional evidence submitted by claimants in response to article 34 notifications may be used to support claims timely filed. Accordingly, the total claimed amounts stated in this table include only those supplements and amendments to the original claimed amounts submitted prior to 11 May 1998 or submitted after that date where these comply with the requirements of the Commission. The Panel observes that, in a few cases, there were discrepancies between the total amount asserted by the claimant in the claim form and the sum of the individual loss items stated by the claimant in the claim form or in the statement of claim. In such circumstances, the Panel adopts the total value asserted in the claim form where that claim form was filed prior to 11 May 1998.

^b Currency codes: ATS (Austrian schilling), BEF (Belgian franc), CHF (Swiss franc), DEM (Deutsche Mark), DKK (Danish krone), ESP (Peseta), FRF (French franc), GBP (Pound sterling), HUF (Hungarian forint), INR (Indian rupee), IQD (Iraqi dinar), ITL (Italian lira), JPY (Yen), KWD (Kuwaiti dinar), NLG (Guilder), SAR (Saudi Arabian riyal), USD (United States dollar).

^c In the column entitled "Total amount claimed restated in USD", for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics or, in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 161 to 168 above.

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

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

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