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

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

<u>Decision No.</u>	<u>Title</u>	<u>Document No.</u>
7	Criteria for additional categories of claims	S/AC.26/1991/7/Rev.1
9	Propositions and conclusions on compensation for business losses: types of damages and their valuation	S/AC.26/1992/9
10	Provisional rules for claims procedure	S/AC.26/1992/10
13	Further measures to avoid multiple recovery of compensation by claimants	S/AC.26/1992/13
15	Compensation for business losses resulting from Iraq's unlawful invasion and occupation of Kuwait where the trade embargo and related measures were also a cause	S/AC.26/1992/15
16	Awards of interest	S/AC.26/1992/16

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

<u>Short name</u>	<u>Title</u>	<u>Document No.</u>
E1(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E1" claims	S/AC.26/1999/13
E2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E2" claims	S/AC.26/1998/7
E2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "E2" claims	S/AC.26/1999/6
E2(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E2" claims	S/AC.26/1999/22
E2(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "E2" claims	S/AC.26/2000/2
E2(5) report	Report and recommendations made by the Panel of Commissioners concerning the fifth instalment of "E2" claims	S/AC.26/2000/17
E2(6) report	Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims	S/AC.26/2001/1
E2(7) report	Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of "E2" claims	S/AC.26/2001/11
E2(8) report	Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of "E2" claims	S/AC.26/2001/19
E2(9) report	Report and recommendations made by the Panel of Commissioners concerning the ninth instalment of "E2" claims	S/AC.26/2001/27
E2(10) report	Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of "E2" claims	S/AC.26/2002/14
E2(11) report	Report and recommendations made by the Panel of Commissioners concerning the eleventh instalment of "E2" claims	S/AC.26/2002/22
E2(12) report	Report and recommendations made by the Panel of Commissioners concerning the twelfth instalment of "E2" claims	S/AC.26/2003/2
E3(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims	S/AC.26/1998/13
F1(1.1) report	Report and recommendations made by the Panel of Commissioners concerning part one of the first	S/AC.26/1997/6

<u>Short name</u>	<u>Title</u>	<u>Document No.</u>
	instalment of "F1" claims	
F1(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "F1" claims	S/AC.26/2000/13
F1(5) report	Report and recommendations made by the Panel of Commissioners concerning the fifth instalment of "F1" claims	S/AC.26/2001/15
F2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "F2" claims	S/AC.26/1999/23
F2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "F2" claims	S/AC.26/2000/26
F3(3.2) report	Report and recommendations made by the Panel of Commissioners concerning part two of the third instalment of "F3" claims	S/AC.26/2002/19

## Introduction

1. The Governing Council of the United Nations Compensation Commission (the “Commission”), at its twenty-first session in 1996, appointed the present Panel of Commissioners, composed of Messrs. Bernard Audit (Chairman), José María Abascal and David D. Caron (the “Panel” or the “E2 Panel”) to review “E2” claims. These claims were submitted by non-Kuwaiti corporations, public sector enterprises and other private legal entities (excluding oil sector, construction/engineering, export guarantee/insurance and environmental claimants). This report contains the Panel’s recommendations to the Governing Council, pursuant to article 38(e) of Governing Council decision 10 (the Provisional Rules for Claims Procedure or the “Rules”), concerning the thirteenth instalment of “E2” claims.
2. The claims in this instalment were selected by the secretariat of the Commission (the “secretariat”) from the “E2” claims on the basis of criteria that include (a) the date of filing with the Commission, (b) the claimant’s type of business activity and (c) the type of loss claimed.
3. This instalment consists of 194 claims filed by 23 governments on behalf of claimant entities primarily operating in the trade of goods and supply of services at the time of Iraq’s invasion and occupation of Kuwait. Prior to the Panel’s completion of its review of the claims, six claims were withdrawn by claimants, and one claim was deferred to a later instalment of “E2” claims.<sup>1</sup> In addition, elements of four claims relating to the loss of use of the claimant’s funds in the amount of 1,143,873 United States dollars (USD) have been deferred to a later instalment of “E2” claims where this issue will be addressed by the Panel. The Panel has made recommendations on the remaining portions of these claims in this instalment. Hence, in this report, the Panel makes recommendations on 187 claims involving a claimed amount of USD 406,584,872.<sup>2</sup>
4. The role and tasks of the Panel, the applicable law and criteria, the liability of the Government of the Republic of Iraq (“Iraq”) and a description of the applicable evidentiary requirements have been stated in detail in this Panel’s report and recommendations concerning the first instalment of “E2” claims.<sup>3</sup> Within this framework, three tasks have been entrusted to the Panel. First, the Panel must determine whether the various types of losses alleged by claimants are, in principle, compensable before the Commission and, if so, the appropriate criteria for the valuation of compensation. Second, it must verify whether the losses that are in principle compensable have in fact been incurred by a given claimant. Third, the Panel must value those losses found to be compensable and recommend awards thereon.
5. Section I of this report provides an overview of the claims. The procedure followed by the Panel in processing the claims is described in section II. The legal principles generally applicable to the claims are described in section III. The review of the claims is set out in greater detail in section IV. Certain incidental issues are discussed in section V. Finally, a list of reasons for denial in whole or in part of the claimed amount and a tabular summary of the particular recommendations with respect to each claim are attached as annexes I and II, respectively.

## I. OVERVIEW OF THE CLAIMS

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

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

8. A particularly large and complex claim in this instalment is a consolidated one submitted by the Syrian Ministry of Transport for losses allegedly suffered by seven governmental transport agencies, including the railway, ports and the civil aviation authorities as well as the national airline. These agencies have submitted claims for loss of profits resulting from interrupted or reduced operations to destinations to, from or within the Middle East. They also seek compensation for increased costs of operations, such as re-routing of operations and fuel costs.

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

## II. PROCESSING OF THE CLAIMS AND PROCEDURAL MATTERS

10. 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, the deficiencies identified were communicated to the claimants in order to give them the opportunity to remedy those deficiencies. Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the claims in this instalment in his thirty-seventh report to the Governing Council dated 18 October 2001.

11. The Panel was presented with the claims by the Executive Secretary pursuant to article 32 of the Rules on 26 March 2002 and was briefed upon them by the secretariat during the first substantive meeting of the Panel on this instalment on 9 April 2002. In its second procedural order dated 4 December 2001, the Panel classified the claims as “unusually large or complex” within the meaning of article 38(d) of the Rules in view of the large number of claims, the variety of the issues raised, the volume of documentation submitted with the claims, and the time provided to Iraq to submit written comments with respect to the claim files transmitted to Iraq pursuant to the first procedural order, described in paragraph 14 below.

12. Given those same factors, as well as the complexity of the verification and valuation issues in these claims, the Panel requested expert advice pursuant to article 36 of the Rules. This advice was provided by accounting and loss adjusting consultants (the “expert consultants”) retained to assist the Panel.

13. The secretariat and the expert consultants undertook a preliminary review of the claims in order to identify any additional information and documentation that would assist the Panel in properly verifying and valuing the claims. After consultation with the Panel and pursuant to article 34 of the Rules, notifications were dispatched to the claimants (the “article 34 notifications”) in which claimants were asked to respond to a series of questions concerning the claims and to provide additional documentation. With respect to the consolidated claim by the Syrian Ministry of Transport, during the period 23 to 27 March 2003, at the direction of the Panel, five members of the secretariat and two loss adjusting consultants travelled to Syria for the purpose of conducting an on-site inspection of the documents that the claimant had indicated were available on site (“the Mission”). During the Mission, the delegation met with various representatives of the seven agencies which had submitted claims. During and following the Mission, additional documents were provided by the claimant.

14. In its first procedural order dated 14 November 2001, the Panel instructed the secretariat to transmit to Iraq the claim files (consisting of the claim form, statement of claim and all of the documents provided by the claimant as attached to the statement of claim) in relation to 47 claims: in particular, those claims (a) based on letters of credit issued by Iraqi banks; (b) involving bilateral agreements with Iraq; or (c) relating to transactions with an Iraqi party in respect of which the Panel considered that Iraq’s comments could assist in its review of the claim. Iraq was invited to submit its comments on such documentation and to respond to questions posed by the Panel by 1 May 2002. Iraq did so on 23 May 2002. The comments and responses of Iraq were nonetheless considered by the Panel in its review of the claims, since such consideration did not delay the Panel’s completion of its review and evaluation of the claims within the time period prescribed by the Rules.

15. In verifying the claims, valuing the losses and determining the appropriate amount of compensation, if any, the Panel took into consideration the information and documentation provided by the claimants in response to the article 34 notifications, Iraq's comments and documents filed in response to the questions raised in the Panel's first procedural order, and the comments submitted by a number of governments in response to the Executive Secretary's reports made pursuant to article 16 of the Rules. The Panel also considered the claim files and claim-specific reports prepared by the secretariat and the expert consultants under the Panel's supervision and guidance. The Panel applied the procedures and methods of verification and valuation described in its previous reports.<sup>4</sup> Where necessary, the Panel adapted these procedures and methods to take into account specific aspects of the claims in this instalment.

16. In reviewing the claims, the Panel, consistent with its previous practice, has taken measures to ensure that, as required by Governing Council decisions 7 and 13, compensation is not awarded more than once for the same loss.<sup>5</sup> Among other things, the Panel requested the secretariat to conduct the necessary checks whenever it appeared that the loss under review might be the basis of another claim before the Commission ("cross-check investigation").<sup>6</sup> Where a claim has been found to be compensable in this instalment and compensation for the same loss has been awarded in another claim, the amount of compensation awarded in the other claim has been deducted from the compensation calculated for the claim in this instalment. Where it appears that another claim for the same loss is pending before the Commission, the relevant information is provided to the Panel reviewing the other claim in order to prevent multiple compensation.

17. As between two claimants seeking compensation for the same loss (such as a seller of goods and a Kuwaiti importer), it is the Panel's conclusion that the right of a claimant to maintain a claim should not necessarily be determined on the basis of which party had title to the goods or bore the risk of loss under the terms of the contract, but rather on the basis of which party suffered an actual loss, taking into account whether or not payment for the goods had been made to the seller.<sup>7</sup>

18. Similarly, the Panel notes the guidance of the Governing Council in paragraph 25 of decision 7 that "any compensation ... already received from any source will be deducted from the total amount of losses suffered". Both the original claim form and the article 34 notification utilized in this instalment required the claimant to disclose any compensation it has received or may receive from any source other than the Commission and advised the claimant of its ongoing disclosure obligations. In paragraphs 19 to 22 below, the Panel examines various issues relating to this rule.

19. A number of claimants have received part or even full compensation from an insurer, usually a governmental export-credit guarantee agency.<sup>8</sup> Some claimants have submitted claims on behalf of their insurers. Consistent with its previous findings, the Panel concludes that claims submitted in respect of losses for which an indemnity had been received from an insurer "are not admissible unless the claimant produces a mandate from the insurance company confirming that the claimant is authorized to seek in its own name compensation on behalf of the insurer".<sup>9</sup> The Panel finds that this requirement is satisfied in 18 claims under review brought on behalf of a governmental guarantee agency to recover the insured portion of a loss, where each claimant established that it was obliged under the policy to pursue recovery on behalf of the agency.<sup>10</sup> Conversely, where the requirement has not been met, payments received by a claimant from its insurers have been deducted from any compensation to be recommended for the claim in

this instalment. Where the claimant alleges that the insurer only compensated a portion of its loss, it is incumbent upon the claimant to establish which part of the claim was covered by insurance so as to enable the Panel to examine whether the uncovered part of the claim is compensable and to avoid multiple recovery for the same loss.

20. The Panel finds that the requirement of a mandate to bring the claim was not satisfied in one claim where the claimant, an Indian supplier of carpets, alleged that a consignment of goods to a customer in the United Kingdom was lost or destroyed while in transit in Kuwait. Although the claimant was paid by the customer, it seeks compensation on behalf of its customer who had suffered the loss asserted. The claimant was requested by the Panel to provide specific proof that it had been authorized, or was otherwise entitled, to bring the claim on behalf of its customer. As the claimant failed to provide such information, the Panel rejected the claim.

21. Two claims were brought by parent companies on their own behalf as well as on that of their various subsidiaries.<sup>11</sup> The Panel recalls its findings in the E2(7) report that in such circumstances, the Panel looks for an assignment of the claim from the subsidiary to the parent company or, in any event, instructs the secretariat to verify that the subsidiary has not presented a claim before the Commission in respect of the same loss.<sup>12</sup> In one of the claims, the parent company did not submit formal authorizations by its subsidiaries to pursue their claims with the Commission. The Panel, however, was satisfied that there was no possible duplication of claims since the subsidiaries had not submitted their own claims for compensation.

22. The Panel notes that the Commission is not an exclusive forum. Some claimants may have resorted to other legal means to recover losses that could be eligible for compensation by the Commission, 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 for which claims have been filed before the Commission. 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, in which compensation has been sought for the same losses as those alleged in the claims before the Commission.

### III. LEGAL FRAMEWORK

#### A. General principles

23. Most of the legal issues raised by the claims in the present instalment have been addressed in previous reports by this or other panels, notably by the "E2A" Panel. This Panel is guided by the findings in these reports. Before reviewing the claims, the Panel recalls the principles generally applicable.

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

“[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.”

25. The clause in paragraph 16 of resolution 687 (1991) relating to “the debts and obligations of Iraq arising prior to 2 August 1990” (the “arising prior to” clause) has been interpreted by this Panel in its first report. The Panel has found that this clause was intended to exclude from the jurisdiction of the Commission Iraq’s “old debt” that had accumulated primarily in the 1980s during the war between the Islamic Republic of Iran and Iraq.<sup>13</sup> The Panel concluded that, for the purposes of resolution 687 (1991), when the performance giving rise to the debt had been rendered by a claimant more than three months before Iraq’s invasion and occupation of Kuwait, that is, prior to 2 May 1990, a claim based on payment owed for such performance is to be considered as a debt or obligation arising prior to Iraq’s invasion and occupation of Kuwait and is therefore outside the jurisdiction of the Commission.<sup>14</sup> The interpretation of this requirement and the Panel’s earlier findings, as they relate to the claims and types of losses in this instalment, are addressed in paragraphs 41 to 45 and 120 to 121 below.

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

“These payments are available with respect to any direct loss, damage or injury to corporations and other entities as a result of Iraq’s unlawful invasion and occupation of Kuwait. This will include any loss suffered as a result of:

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

Paragraph 21 is not exclusive and leaves open the possibility that there may be causes of “direct loss” other than those enumerated.<sup>15</sup>

27. Security Council resolution 661 (1990) imposed on Iraq and Kuwait a trade embargo, effective 6 August 1990, 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.<sup>16</sup> Governing Council decision 9 further provides that compensation is not to be awarded for trade embargo losses except to “the extent that Iraq’s unlawful invasion and occupation of Kuwait constituted a cause of direct loss ... which is separate and distinct from the trade embargo and related measures”.<sup>17</sup> The application of this requirement to the claims and types of losses in this instalment is explained in paragraph 52 below.

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

“The standard measure of compensation for each loss that is deemed to be direct should be sufficient to restore the claimant to the same financial position that it would have been in if the contract had been performed.”<sup>18</sup>

29. Finally, the Governing Council has established, through paragraph 6 of Governing Council decision 9, that claimants before the Commission are under a duty to take reasonable steps to mitigate their losses and that “[t]he total amount of compensable losses will be reduced to the extent that those losses could reasonably have been avoided”. Paragraph 9 (IV) of Governing Council decision 15 confirms that the claimant’s duty to mitigate applies to all types of losses, including contract losses and damage to an ongoing business. The Panel has formulated specific guidelines with respect to the claimant’s duty to mitigate in cases regarding sale of goods contracts as set forth in paragraphs 80 and 104 below.

#### B. Evidentiary requirements

30. Paragraph 3 of article 35 of the Rules provides that corporate claims “must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and amount of the claimed loss”. This may include consideration by the Panel of evidence submitted by another claimant to the Commission in respect of the same transaction, party or loss, or related thereto.<sup>19</sup>

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

32. In some instances, the claimants filed a summary description of the losses alleged but failed to submit the underlying documents supporting the circumstances or the amount of such losses.<sup>20</sup> In others, although the claimants submitted documentation, they did not organize their submission in an understandable fashion or did not supply explanations sufficient to allow the Panel to link the evidence to the particular elements of damage alleged.

33. A number of claimants failed to submit English translations of documents in conformity with article 14 of the Rules. Although requested by the secretariat to remedy this deficiency, as required by article 15 of the Rules, some claimants failed to do so. Notably, three claimants failed to submit an “E” claim form, a statement of claim in English and English translations of documentation on which the claimant relied. Despite several notices from the secretariat, the claimants failed to rectify these deficiencies. The Panel therefore recommended that no compensation be awarded.<sup>21</sup>

34. A number of claimants did not respond to the article 34 notifications sent to them, or only partially responded to some of the questions. Where the lack of supporting evidence or explanation was only partial, the Panel has made deductions to any recommended awards to reflect these deficiencies. Where the lack of supporting evidence was so extensive or the presentation of the claim was so unclear as to prevent the Panel from understanding the circumstances of the losses claimed or from ascertaining whether the losses are compensable, the Panel recommended that no compensation be awarded for the claim, or the relevant portions thereof, on the ground that the claim was unsubstantiated. However, this Panel and the “E2A” Panel have recognized that some flexibility is required where Iraq’s invasion and occupation of Kuwait itself made it impossible to gather the necessary proof, such as in the case of records destroyed during the invasion.<sup>22</sup>

#### IV. REVIEW OF THE CLAIMS

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

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

##### 1. Contracts with parties located in Iraq

##### (a) Claims description

36. Many claimants seek compensation for unpaid sums due under contracts with Iraqi parties.<sup>23</sup> The claims relate to contracts with Iraqi State entities as well as with Iraqi private parties. The contracts involve the supply of a wide range of goods or services. Some contracts call for the performance of specific tasks, such as the repair of a particular piece of machinery; others relate to project contracts for the supply and installation of specially designed equipment at the Iraqi customer’s site. The terms of payment varied from payment due upon presentation of shipping documents, to several months following the completion of the transaction. In some cases, payment was made subject to certain conditions (for example, the issuance of acceptance certificates). In a number of other claims, payment was not due until one or two years after the date of the bill of lading.

37. In many cases, sums due for transactions with Iraqi customers were to be paid by irrevocable letters of credit issued by an Iraqi bank, which were not honoured after 2 August 1990. In one instance, payment under a letter of credit issued by an Iraqi bank, and confirmed by a United Kingdom bank, was not effected by either bank due to discrepancies in the documents presented by the claimant. In another claim, as a pre-condition for shipment, an Iraqi bank remitted payment to the claimant’s paying bank in Turkey prior to Iraq’s invasion and occupation of Kuwait. The invasion allegedly prevented the claimant from shipping the goods, and the funds remain frozen with the paying bank due to a national freezing order.

38. Typically, the claimants seek to recover the original contract price of the goods or services. Some claimants also seek additional costs associated with the non-payment, such as bank charges and commissions for bank guarantees or interest on bank overdrafts and loans.

##### (b) Compensability

39. With respect to the claims involving contracts with an Iraqi private party, the Panel recalls its conclusion in the third report that there is no basis to distinguish between Iraqi private and public parties with respect to “debts and obligations of Iraq arising prior to 2 August 1990 within the meaning of Security Council resolution 687 (1991)”. The Panel also determined in its third report that paragraph 8 of

Governing Council decision 9, which establishes Iraq's liability with respect to contractual losses, applies equally to Iraqi private parties as well as to Iraqi Government entities.<sup>24</sup>

40. In its previous reports, the Panel has considered the application of the "arising prior to" clause recited at paragraph 24 above and the directness requirement contained in Security Council resolution 687 (1991) to claims involving non-payment for goods delivered or services provided to Iraqi parties. The application of these principles to the present claims is discussed below.

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

41. In implementing the principles recalled in paragraph 25 above, with respect to debts of an Iraqi party for the provision of goods or services, the Panel notes the conclusion in its first report that, as a general rule for the purposes of the "arising prior to" clause, such claims are outside the Commission's jurisdiction where the performance giving rise to the debt had been rendered by the claimant prior to 2 May 1990.<sup>25</sup>

42. In determining when performance was rendered for purposes of the "arising prior to" clause, the Panel notes that the date on which the work was performed must be established. With respect to debts of an Iraqi party for the supply of goods, the Panel recalls the conclusion in its first report, also adopted by the "E2A" Panel, that the claimant's performance is defined by the shipment of the goods and that a claim for non-payment based on a sales contract with an Iraqi party is outside the Commission's jurisdiction if the shipment of the goods took place prior to 2 May 1990.<sup>26</sup> With respect to the supply of services, the Panel observes that some claimants submitted dated invoices showing the amounts due from Iraqi parties, but did not provide evidence that directly demonstrated the date when the claimants fulfilled the obligations that entitled them to request payment. In such cases, the Panel has ascertained the date on which the work was performed on a case-by-case basis, considering, where possible, such factors as the date of the invoice, the claimant's billing history with the Iraqi party and industry practice.

43. Where the sale of goods to an Iraqi party was to be paid by a letter of credit that has not been honoured by the Iraqi issuing bank, the Panel notes the conclusion of the "E2A" Panel that the exporter may base a claim either upon the underlying sales contract or upon the letter of credit.<sup>27</sup> The "E2A" Panel concluded that, in order to determine whether an exporter's claim based on the Iraqi issuing bank's obligations under the letter of credit is within the Commission's jurisdiction under the "arising prior to" clause, the Panel should look to the date on which the claimant presented to the bank documents in conformity with the requirements of the letter of credit, as well as to the date of performance of the underlying transaction, for example, the date of shipment of the goods. In so noting, the Panel adopts the "E2A" Panel's finding that, for the exporter's claim to be within the Commission's jurisdiction, the claimant must have presented to the "confirming" or "advising" bank conforming documents on or after 2 May 1990, provided that the exporter's shipment of the goods was made within 21 days of the presentation of documents, i.e. on or after 11 April 1990.<sup>28</sup>

44. In respect of claims involving the performance of a number of separate undertakings, the Panel recalls the conclusion in its first report that, where performance was still ongoing as at 2 August 1990, the "arising prior to" clause would apply "to those portions of performance that are separately identifiable in so

far as the parties agreed in the contract that a particular payment would be made for a particular portion of the overall work called for under the contract”.<sup>29</sup> In respect of claims involving the performance of a single undertaking, the “E1” Panel, in the context of a contract with an Iraqi party to provide services and equipment over a period from March 1990 to July 1990, concluded that as the claimant undertook a single contractual obligation “with no provision for payment for anything less than delivery of the complete package”, its performance for the purposes of the “arising prior to” rule was not complete until the final delivery was made.<sup>30</sup>

45. Claims have been submitted relating to contracts where the original payment dates were rescheduled; others relate to contracts with unusually long payment terms. In its first report, the Panel noted that the rescheduling of contract debts and unusually long payment terms may have the effect of masking the true age of a debt. The Panel concluded that, for purposes of the “arising prior to” rule, old debts cannot be made “new” by deferments or reschedulings and therefore that the claims involving such payment arrangements are outside the jurisdiction of the Commission.<sup>31</sup>

(ii) Application of the directness requirement

46. With respect to the causes of the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods or services provided before Iraq’s invasion and occupation of Kuwait, the Panel notes the “E2A” Panel’s conclusion that the actions of Iraq’s officials during the invasion and occupation of Kuwait, the military operations by Iraq and by the Allied Coalition Forces to liberate Kuwait and the ensuing breakdown of civil order in Iraq, directly caused such losses within the meaning of paragraph 21 of Governing Council decision 7.<sup>32</sup> The Panel adopts these findings and applies them to claims for amounts due but unpaid by Iraqi purchasers and Iraqi banks for goods and services provided.<sup>33</sup>

47. In determining when payment from the Iraqi party was due, the Panel looks to the underlying agreement between the parties. Where payment was not due until after 2 March 1991, the Panel notes that the “E2A” Panel has considered the compensability of such losses in connection with claims brought by manufacturers and suppliers. The “E2A” Panel recognized that the effects of Iraq’s invasion and occupation of Kuwait did not necessarily end immediately after the cessation of hostilities on 2 March 1991 but continued for some period as a direct cause of Iraq’s non-payment of its obligations, parallel to the trade embargo. The “E2A” Panel concluded that, where a payment fell due after 2 March 1991 but was not made by an Iraqi debtor, the ensuing loss might still constitute a direct loss resulting from Iraq’s invasion and occupation of Kuwait and could thus be compensable.<sup>34</sup> However, the “E2A” Panel considered that the direct effects of the invasion and occupation would have abated after several months and, therefore, where payment became due after 2 August 1991, such non-payment could no longer be deemed to have been directly caused by Iraq’s invasion and occupation of Kuwait.<sup>35</sup>

48. With respect to the first claim described at paragraph 37 above where payment under a letter of credit issued by an Iraqi bank and confirmed by a United Kingdom bank was not made, the Panel notes that in response to the Panel’s inquiry, the claimant explained that both the Iraqi issuing bank and the United Kingdom confirming bank refused to pay the letter of credit due to a discrepancy in the documents that were presented by the claimant. Also, a copy of the airway bill was not provided, and Iraq, in its

comments, states that the Iraqi party did not receive the goods. The Panel therefore recommends no compensation for the claimed loss, as there is insufficient evidence to support the claim.

49. In respect of the second claim described at paragraph 37 above, where the claimant's paying bank in Turkey had received payment in June 1990 as a pre-condition for shipment, there was no evidence as to why the claimant could not ship the goods before the start of Iraq's invasion and occupation of Kuwait. Under the circumstances, the Panel finds that Iraq's invasion and occupation of Kuwait (and the consequent national freezing order) was not the direct cause of the claimant's loss.

50. In respect of the claims for costs incurred to collect unpaid amounts due by an Iraqi debtor, the Panel finds that such claims are compensable in principle where the debt was unpaid as a direct result of Iraq's invasion and occupation of Kuwait. Such costs are compensable to the extent that they would reasonably have been expected to occur as a result of the non-payment and are reasonable in amount so that they constitute appropriate efforts to mitigate the claimant's loss.<sup>36</sup>

51. In respect of the claims for other additional costs alleged to have been incurred as a consequence of the non-payment of amounts due from an Iraqi debtor, such as bank charges for letters of credit and interest on bank overdrafts or loans, the applicability of the directness requirement to these claims is discussed in paragraphs 193 to 195 below.

(iii) Trade embargo

52. In one claim, the Panel was satisfied that the goods were shipped by the claimant to Iraq but could not precisely determine whether the goods were shipped shortly before or after the date on which the trade embargo established under Security Council resolution 661 (1990) entered into effect, namely 6 August 1990. The Panel recalls its earlier finding that a shipment of goods to Iraq by a claimant after that date was in violation of the terms of the trade embargo and a claim based on such a shipment is not compensable.<sup>37</sup> However, in the claim under review, the Panel was satisfied that the goods, medicinal products, were not subject to the embargo. Therefore, the claim is compensable regardless of whether the goods were shipped shortly before or soon after 6 August 1990.<sup>38</sup>

53. The Panel applies the above findings to those claims for amounts due but unpaid by Iraqi parties for goods and services provided. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

2. Contracts with parties located in Kuwait

(a) Claims description

54. A number of claimants seek compensation for amounts due under contracts with parties in Kuwait for goods supplied prior to Iraq's invasion of Kuwait. In most cases, the claimants had submitted invoices or other documents dated prior to 2 August 1990 requesting payment from the Kuwaiti party. The payment terms usually required payment immediately upon shipment or from one to three months after the invoice date, but in one case called for an extended term of 30 months after the invoice date. In some

instances, the transactions with Kuwaiti customers were to be paid by irrevocable letters of credit issued by a Kuwaiti bank. In one claim, the letter of credit could not be honoured because payment for the work performed was contingent upon the final completion of the project, which was halted upon Iraq's invasion of Kuwait.

55. One claimant seeks compensation for its inability to enforce ten judgments against various Kuwaiti customers, which had been obtained in the Kuwaiti courts between June and July 1990. The claimant states that the judgments could not be enforced as the debtor-companies were no longer in existence and their business activities had ceased as a result of Iraq's invasion and occupation of Kuwait.

56. The claimants cite a variety of reasons for the non-payment of debts described in the previous paragraph. Some assert that the buyer in Kuwait could not be traced after the liberation of Kuwait, or that the buyer ceased operating during Iraq's invasion and occupation of Kuwait and did not resume business thereafter. Other claimants state that the buyer in Kuwait declined to make payments on the basis that the goods supplied were lost or damaged during Iraq's invasion and occupation of Kuwait or that it had incurred heavy losses in its business as a result of Iraq's invasion and occupation of Kuwait. The evidence in certain claims indicates that the buyer in Kuwait was already late in its payments well before August 1990 and, although some of these buyers continued to exist after the liberation of Kuwait, they did not pay their debts to the claimants. In a few of the claims, prior to August 1990, the claimant and the buyer in Kuwait were engaged in a dispute regarding the goods shipped by the claimant to Kuwait.

57. In some cases, the claimant was able to recover part of its debt in Kuwait after the liberation of Kuwait or a settlement was reached with the debtor providing for the payment of all or part of the debt. It is noted that a number of claimants resumed trading with their customers in Kuwait after August 1991.

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

59. Claimants submitted various types of evidence of their efforts to collect payment from the debtor in Kuwait or to locate the debtor after the cessation of hostilities. Some claimants provided correspondence or investigation reports by their agents or attorneys in Kuwait. Other claimants included extracts from their representatives' passports and a copy of a visa to Kuwait. One claimant provided declarations from two companies in Kuwait, as corroborative evidence that the claimant's customers in Kuwait could not be found and that there was no information about their whereabouts following the cessation of the hostilities. Another claimant, in an effort to collect payment from its Kuwaiti customer, retained lawyers in Jordan and Iraq, after the cessation of hostilities, to institute legal proceedings against the Kuwaiti customers in those countries.

60. Three claimants seek compensation for losses arising from delayed payment of the contract price, allegedly caused by Iraq's invasion and occupation of Kuwait. One claimant seeks compensation for financing costs allegedly incurred as a result of the delay in the payment of a bank draft. Another claimant claims for losses resulting from the delay in the transfer of funds from its bank account in Kuwait to its bank account in Egypt. The third claimant seeks compensation for the delayed receipt of the purchase price for goods shipped to Kuwait prior to Iraq's invasion and occupation of Kuwait. According to this claimant, payment was delayed as a result of the breakdown of the financial and banking system in Kuwait following the invasion. In all three claims, the claimants delivered goods to Kuwait prior to 2 August 1990 and, although payment was due shortly thereafter, the claimant did not receive payment or the funds until after 2 March 1991.

(b) Compensability

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

“... provide specific proof that the failure to perform was the direct result of Iraq's invasion and occupation of Kuwait. It should not, for example, stem from a debtor's economic decision to use its available resources to ends other than discharging its contractual obligation, for such an independent decision would be the direct cause of the non-payment and the resulting loss would therefore not be compensable. Adequate proof that a contracting party's inability to perform resulted from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example because the contracting party, in the case of an individual, was killed, or in the case of a business, ceased to exist or was rendered bankrupt or insolvent, as a result of Iraq's invasion and occupation of Kuwait”.<sup>39</sup>

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

“... it is not sufficient for a claimant merely to allege that the Kuwaiti party was adversely affected by Iraq's invasion and occupation. The claimant must provide specific evidence to demonstrate that the Kuwaiti party's inability to pay the debt was a direct result of Iraq's invasion and occupation of Kuwait”.<sup>40</sup>

63. With respect to the claims for costs incurred to collect unpaid amounts due from a Kuwaiti debtor, the Panel finds that the basic principles applicable to contracts in Iraq, which are set forth in paragraph 50 above, are also applicable to claims for additional costs incurred to recover debts in Kuwait.

64. With respect to the claim described at paragraph 54 above, where the letter of credit could not be honoured because payment for the work performed was contingent on the final completion of the project, the Panel decides that the claim is compensable. The Panel determines that the final completion of the project and therefore, the payment due, was interrupted as a result of Iraq's invasion and occupation of Kuwait.

65. With respect to the claim for the non-enforcement of judgments against several Kuwaiti debtors described at paragraph 55 above, the Panel decides that the claim is compensable. The Panel determines

that the claim is not based on the underlying contract completed in 1988, but relates to the satisfaction of the judgments obtained in June and July 1990. The claimant's inability to enforce the judgments because the judgment debtors ceased to exist as a direct result of Iraq's invasion and occupation of Kuwait was sufficiently corroborated by third-party evidence.

66. With respect to the various claims described at paragraph 59 above, where the claimant had only provided extracts of its representative's passport and visa to demonstrate that its representative had visited Kuwait following the cessation of hostilities, the Panel decides that these documents were not sufficient to establish that the buyer ceased operations or was rendered insolvent. With respect to the claim where the claimant produced declarations from third parties in Kuwait, the Panel was not satisfied that the declarations amounted to credible evidence as, not only were they obtained in 2001, but they were identically worded.

67. With respect to the claim at paragraph 59 above, where the claimant retained lawyers in Jordan and Iraq, the Panel decides that the claim is compensable as the claimant has demonstrated that it made substantial, albeit unsuccessful, efforts to trace the debtor and provided corroborative evidence from its agent describing the results of the investigation. The Panel reaches a similar conclusion in one claim where the claimant provided contemporaneous evidence of its unsuccessful efforts, through a Kuwaiti agent, to trace the buyer and obtain payment.

68. With respect to the three claims for losses resulting from a delayed payment of the contract price and receipt of funds, described in paragraph 60 above, the Panel determines that these particular elements of the claims involve the loss of use of funds. The Panel defers its review of these elements to a later instalment of "E2" claims where this issue will be addressed by the Panel when it considers similar claims.

69. As explained in paragraphs 16 and 17 above, the Panel is mindful that a Kuwaiti buyer may also have sought compensation from the Commission for the loss of the same goods as claimed by the seller. In such circumstances, as between the two parties, only the one who suffered the actual loss may be awarded compensation provided that the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above.<sup>41</sup>

70. The Panel applies the above findings to those claims for amounts due but unpaid by Kuwaiti parties for goods and services provided. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

### 3. Contracts between parties located outside either Iraq or Kuwait

#### (a) Claims description

71. Three claims seek compensation for unpaid amounts due under contracts between parties who were not located in either Iraq or Kuwait, for goods supplied prior to Iraq's invasion and occupation of Kuwait.

72. One claimant requests compensation for an unpaid shipment that was made from the Netherlands to Qatar in January 1991. According to the claimant, the buyer refused to accept the full shipment as there was a dispute as to the quality of part of the goods, but due to Iraq's invasion and occupation of Kuwait, it could not procure the return of the shipment or travel to Qatar to resolve the issue with its buyer. Following the liberation of Kuwait, the claimant was able to reach a settlement agreement whereby the buyer agreed to accept and pay for part of the shipment only.

73. The second claimant, based in Riyadh, Saudi Arabia, seeks compensation for several unpaid deliveries between May and July 1990 to customers in Riyadh who were nationals of Yemen. These customers left Saudi Arabia following Iraq's invasion and occupation of Kuwait and did not return. The third claimant, based in the Netherlands, seeks compensation for unpaid shipments made in 1989 to customers in Saudi Arabia and Bahrain.

(b) Compensability

74. The Panel notes the conclusion of the "E2A" Panel in its fourth report that

"Losses relating to contracts involving parties outside Iraq and Kuwait may be compensable insofar as non-performance was directly caused by Iraq's invasion and occupation of Kuwait and, in particular, by military operations or threat of military action in the areas described by the [Panel] ..."<sup>42</sup>

75. The Panel finds that where a claimant seeks compensation for the non-payment of amounts owed for delivered goods under contracts with parties who were not located in Iraq or Kuwait, the claimant must provide specific evidence to demonstrate that the non-payment of the debt was a direct result of Iraq's invasion and occupation of Kuwait. The Panel notes the principles of compensability for claims based on unpaid sums due under contracts with Kuwaiti parties, described at paragraphs 61 to 63 above, and finds that these principles apply to claims based on the non-payment of contracts with parties outside Iraq or Kuwait.<sup>43</sup>

76. In applying the above findings to the three claims under review, the Panel determines that the claims are not compensable, as there was no showing by the claimants that the non-payment was a direct result of Iraq's invasion and occupation of Kuwait. In particular, the Panel finds that the claimant mentioned at paragraph 72 above was not prevented from resolving the dispute with the debtor by the military action that affected Qatar for a short period in February 1991 as set out in table 3 at paragraph 143 below. Furthermore, following the cessation of hostilities, the claimant was able to settle the dispute and received payment for part of the shipment. As regards the second claim described at the beginning of paragraph 73 above, the Panel finds that the customers departed from and were deterred from returning to Saudi Arabia due to a policy of the Government of Saudi Arabia then adopted. Therefore, under the circumstances, the non-payment was not a direct consequence of Iraq's invasion and occupation of Kuwait. With respect to the third claim noted at the end of paragraph 73, the Panel finds that the contracts were made with a distributor based in the United Kingdom and that the goods had been shipped by mid-1989. Accordingly, there was no proof that Iraq's invasion and occupation of Kuwait was the direct cause of the loss.

B. Interrupted contracts

1. Specific principles

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

78. Paragraphs 9 and 10 of Governing Council decision 9 provide that Iraq is liable for losses arising from contracts that were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. This liability applies to contracts with Iraqi parties as well as to those to which there is no Iraqi party. Consistent with its findings in previous reports, the Panel interprets "direct loss" in this context to mean "only those losses that would, as of the date of the impossibility, reasonably be expected by both parties to the contract to occur given the nature of the work, the terms of the underlying contract and the cause of the impossibility to perform".<sup>44</sup> This includes the costs of performing the interrupted contract, the loss of expected income under the contract and the additional costs incurred as a result of the interruption. Whenever applicable, deductions are made for cost savings brought about by the non-completion of performance.

79. Previous panel reports have established that, where a contract was being performed in the "compensable area"<sup>45</sup> on 2 August 1990 and was interrupted, the attendant loss is considered to have resulted directly from Iraq's invasion and occupation of Kuwait.<sup>46</sup> Where performance of a contract with a non-Iraqi party did not occur within the compensable area, a claim based upon the contract's interruption is compensable only if the claimant has provided specific proof that the interruption was a direct result of Iraq's invasion and occupation of Kuwait.<sup>47</sup>

80. Compensation for interrupted contracts must take into account the provisions of Governing Council decisions 9 and 15 that require claimants to mitigate their losses.<sup>48</sup> The "E2A" Panel, in the context of interrupted contracts for the supply of goods, has interpreted the duty to mitigate as generally requiring that "the claimant sell the undelivered goods to a third party in a reasonable time and in a reasonable manner".<sup>49</sup> In addition, the "E2A" Panel observed that "in discharging its duty to mitigate, the claimant must take reasonable steps to preserve the goods or commodities, in conditions appropriate to their nature, pending resale to a third party or resumption of performance of the original sales contract".<sup>50</sup> The "E2A" Panel has also noted that "the duty to mitigate does not require that the resale efforts of the claimant be successful. Rather, it requires that the seller make reasonable efforts to reduce its loss."<sup>51</sup> Consistent with its previous determinations, this Panel adopts the principles outlined by the "E2A" Panel and applies them to the claims under review.<sup>52</sup> This Panel has also decided that, where a claimant has not discharged this duty to the satisfaction of the Panel, any award of compensation is reduced commensurately.<sup>53</sup>

81. The Panel is mindful that claims relating to the same loss as alleged by the seller may also have been filed by the buyer (as in the case of goods lost or destroyed in transit or goods diverted en route to the buyer) or by a supplier to the seller (as in the case of a contract interrupted before shipment of the goods).

Consequently, the Panel reviews the secretariat's cross-check investigation for related claims before the Commission and takes the further action described in paragraphs 16 and 17 above.

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

2. Goods lost or destroyed in transit

(a) Claims description

83. Many claimants seek compensation for goods lost or destroyed while in transit. In most of these claims, the goods were destined for buyers in Kuwait. In several others, the goods were in transit in Kuwait on their way to a third country.

84. In most cases, it is alleged that the goods were in Kuwait near the time of Iraq's invasion of Kuwait or, more specifically, that on 2 August 1990 they were at the airport, or on the docks, in warehouses or customs areas of one of Kuwait's three maritime ports. In other cases, it is alleged that the goods were aboard a Kuwait Airways flight or were being held at the storage facilities of agents or transportation companies in Kuwait, including Kuwait Airways. In another case, the claimant alleges that at the time of Iraq's invasion and occupation of Kuwait, the goods were at a post office in Kuwait.

85. Most claimants state that they do not know what became of the goods because the general destruction brought about by Iraq in Kuwait made it impossible to trace the goods or because the buyer could not be located after the liberation of Kuwait. One claimant, a Dutch exporter, seeks compensation for goods, which had been rejected by its customer in Kuwait, and were in Kuwait awaiting return shipment to the Netherlands.

86. Claims are also made for the loss of goods in transit to locations other than Kuwait. For example, a United Kingdom claimant seeks compensation for goods lost or destroyed while in transit to the buyer in Iraq. At the time of Iraq's invasion and occupation of Kuwait, the goods were aboard a vessel owned by an Iraqi State enterprise destined for delivery to Iraq from India. In another claim, a Spanish claimant seeks compensation for goods shipped on 31 January 1991 to a customer in Jeddah, Saudi Arabia, via airfreight. The claimant asserts that the goods were lost or stolen at the airport in Jeddah due to the invasion.

87. The claimants generally seek compensation for the unpaid contract price of the goods. In addition, some claimants seek compensation for freight costs and in one case, an additional 10 per cent of the value of the goods, which is alleged to be the insured value of the goods.

(b) Compensability

88. Given that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation, the Panel finds that paragraph 21 of Governing Council decision 7, quoted in paragraph 26 above, provides an adequate basis for a finding of direct loss in respect of claims for goods lost in transit in Kuwait.<sup>54</sup>

89. The "E2A" Panel has found in previous reports that due to the breakdown of civil order and the widespread destruction of property at Kuwaiti airports and seaports, claimants faced practical difficulties in obtaining specific proof of the circumstances in which goods were lost.<sup>55</sup> Given these circumstances, the "E2A" Panel determined that where non-perishable goods arrived at a Kuwaiti seaport on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not thereafter be located by the claimant, an inference can be made, in the absence of evidence to the contrary, that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait including the ensuing breakdown of civil order.<sup>56</sup> Where, however, the goods arrived in Kuwait prior to the above-stated dates, the "E2A" Panel has required specific evidence to show that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait.<sup>57</sup> This Panel adopts these findings and applies them to the claims under review.

90. With respect to goods sent to Kuwait by post, the Panel notes that the postal service suffered an almost total loss of equipment and supplies.<sup>58</sup> 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.

91. With respect to the rejected goods received by the Kuwaiti buyer that were awaiting return shipment to the seller in the Netherlands, there is evidence that the buyer set the goods aside for return shipment to the Netherlands and that on 2 August 1990, the goods were still in Kuwait. In the light of these facts, the Panel concludes that the goods were lost or destroyed in Kuwait due to Iraq's invasion and occupation of Kuwait.

92. In the claim for goods lost or destroyed while in transit to Iraq, the Panel first notes that the evidence establishes that the goods were dispatched to the buyer from India. Iraq, however, in its comments on the claim, states that the goods were not received by the Iraqi buyer. Given Iraq's response and the claimant's proof that the goods were loaded aboard an Iraqi state vessel in Bombay (now Mumbai) immediately before Iraq's invasion and occupation of Kuwait, the Panel finds that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait.

93. With respect to the goods that were allegedly lost or destroyed in transit at the airport in Jeddah, the Panel notes that Jeddah is located outside the compensable area, as described in paragraph 79 above. In accordance with the rule stated at paragraph 75 above, specific proof is required that the loss was a direct result of Iraq's invasion and occupation of Kuwait. In this case, no such proof was provided by the claimant, and, accordingly, no compensation is recommended.<sup>59</sup>

94. In certain claims, the title to the goods or the risk of loss may have already passed to the other party under the terms of the contract at the time the goods were lost.<sup>60</sup> Under such circumstances, the Panel has previously concluded that, provided that multiple recovery for the same loss is avoided and irrespective of which party bore the risk of loss under the terms of the contract, a claim for compensation may be maintained by a seller who has not been paid for the goods, since delivery of the goods to the buyer was prevented due to Iraq's invasion and occupation of Kuwait.<sup>61</sup>

95. Where a claimant has satisfied the evidentiary criteria described above, compensation is based on the value of the lost goods, plus any reasonable costs directly resulting from the loss, such as costs involved in trying to locate the goods. Freight costs incurred to deliver the goods to Kuwait, where not included in the agreed contract price, are similarly compensable.<sup>62</sup> Any costs saved as a result of the interruption of the contract, such as commissions that would have been payable to the buyer in Kuwait, are offset against the losses incurred.<sup>63</sup>

96. The Panel applies the above findings to the claims for goods lost or destroyed in transit. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

### 3. Goods diverted en route to buyer

#### (a) Claims description

97. Several claimants seek compensation for losses related to shipments originally dispatched to a buyer in Iraq or Kuwait that were allegedly diverted as a direct result of Iraq's invasion and occupation of Kuwait. Some of the goods had arrived in the Middle East but had not reached their final destination at the time of Iraq's invasion of Kuwait and had to be diverted to other ports.

98. For example, one claimant alleges that the goods en route to Iraq by truck from Turkey were stopped at the Iraqi-Turkish border by reason of the trade embargo and returned to the claimant by the trucking company. Another claimant alleges that goods destined for Kuwait were diverted and returned to its premises in Hong Kong where they were stored until the sale could be resumed with the original buyer in Kuwait. This claimant also seeks increased costs in connection with goods originally shipped to Oman and Lebanon that were diverted as a result of Iraq's invasion and occupation of Kuwait and returned to its premises until they could be re-shipped to Oman and Lebanon.

99. The goods in question include both generic products and goods that were made to the specific requirements of the buyer or were targeted for the Middle East market (labelled in Arabic, for example) or even for a particular market in Kuwait. The claimants allege either that the goods were resold at a price below the original contract price, or that they could not be resold. In the latter case, compensation is generally sought for the original contract price or for the difference between the original contract price and the resale price or salvage value. Compensation is also sought for additional costs incurred in the transportation, storage and re-packaging of the goods, additional customs charges, costs incurred to destroy the unsold goods, and commission charges and legal fees incurred in connection with the resale of the goods.

#### (b) Compensability

100. With respect to the application of the directness requirement, the Panel applies the following rules to the claims under review involving the diversion of goods originally destined for parties in Iraq or Kuwait or third countries.

101. The “E2A” Panel has previously found that, with respect to claims for losses resulting from the diversion on or after 2 August 1990 of goods destined for Iraq, the losses directly resulted from the factual circumstances, described in paragraph 46 above, and that, accordingly, such losses are the direct result of Iraq’s invasion and occupation of Kuwait.<sup>64</sup> This Panel adopts these findings and applies them to the claims under review.

102. The “E2A” Panel has also previously found that, with respect to claims for losses arising from the diversion on or after 2 August 1990 of goods destined for Kuwait, such diversions were the direct result of actions of Iraqi officials during Iraq’s invasion and occupation of Kuwait, military operations and the ensuing breakdown of civil order in Kuwait. Consequently, the “E2A” Panel has found that such losses are the direct result of Iraq’s invasion and occupation of Kuwait.<sup>65</sup> This Panel adopts these findings and applies them to the claims under review.

103. With respect to claims for losses arising from the diversion of goods destined for countries other than Iraq or Kuwait, which occurred on or after 2 August 1990, the Panel applies the following rule. Where a contract was being performed in a compensable area, as described in paragraph 79 above, the interruption is considered to have resulted directly from Iraq’s invasion and occupation of Kuwait. Where the interrupted contract was being performed outside the compensable area, the claimant must make a specific showing that its inability to perform or the buyer’s cancellation was directly caused by Iraq’s invasion and occupation of Kuwait.<sup>66</sup> These requirements have not been met, for example, in the claim (described at paragraph 98 above) based on the diverted shipment intended for Oman and Lebanon, as neither country falls within the compensable area and no specific showing was made that the interruption of the contract was directly caused by Iraq’s invasion and occupation of Kuwait.

104. As noted in paragraphs 29 and 80 above, the claimant is under an obligation to take reasonable steps to mitigate its losses. In the context of losses arising from diverted shipments, such an obligation includes the requirement that the claimant attempt to sell the undelivered goods to a third party within a reasonable time and in a reasonable manner. The claimant must also take reasonable steps to preserve the goods in a condition appropriate to their nature, pending resale to a third party or resumption of performance of the original sales contract.

105. Where the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute transaction, plus reasonable incidental costs, such as expenses incurred in stopping delivery, preserving the goods, and re-routing or reselling them. Any costs saved as a result of the interruption of the original contract, such as unincurred freight costs, are offset against the losses incurred.<sup>67</sup>

106. Where the claimant has not taken reasonable steps to dispose of the goods, or where the resale price obtained was less than that which could reasonably have been obtained for the goods in question, the measure of compensation is the difference between the original contract price and the price at which the goods reasonably could have been resold. Where the claimant has established that the goods could not be resold, the measure of compensation is the contract price of the goods, less their salvage value and expenses avoided, plus reasonable additional costs where claimed.<sup>68</sup>

107. The compensability of the claims for additional costs associated with diverted goods, such as freight, storage, costs to destroy unsold items and legal costs, is discussed in paragraphs 187 to 192 and 214 to 216 below.

108. The Panel applies the above findings to the claims for diverted goods. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

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

(a) Claims description

109. Several claimants seek compensation for losses related to contracts for the manufacture and delivery of goods and, in some cases, the provision of related services such as installation or technical assistance, which allegedly were interrupted due to Iraq's invasion and occupation of Kuwait. The contracts involve either the supply of generic products or the manufacture of goods to the buyer's particular specifications. They were generally concluded with buyers in Kuwait or Iraq, with the claimant-sellers being based in Africa, Asia, Europe and North America. However, one claimant, based in Portugal, seeks compensation in connection with several contracts for upholstery placed by a number of buyers, including some from Oman and the United Arab Emirates.

110. As alleged by the claimants, the interruption of the contracts occurred at various stages of performance. Some claimants state that manufacture was completed by 2 August 1990 and that the shipment or installation of the equipment represented the only remaining performance. Others state that, at the time of Iraq's invasion and occupation of Kuwait, the necessary materials for manufacture were being assembled and the goods were partially manufactured. For example, a Turkish mining company claims that a portion of the ordered minerals was already mined at the time of the invasion. A few claimants state that work had not begun on the contract at that time. For example, a claimant in Japan claims that, at the time of the invasion, it had yet to commence the manufacture of stainless steel sheets pursuant to various orders placed before the invasion.

111. One claimant seeks compensation in connection with a contract to supply eggs to a customer in Iraq. After 30 shipments had been made, the contract was suspended in August 1989 at the request of the Iraqi customer. Although performance had not yet resumed at the time of Iraq's invasion and occupation of Kuwait, the claimant alleges that it was to be completed by late 1991.

112. Another claimant, a pump supplier, seeks compensation for lost profits in connection with its contract with a firm in the United Kingdom for several deliveries of pumps to the firm's customers allegedly located in Iraq. The claimant states that it was notified by the firm in the United Kingdom not to proceed with this order following Iraq's invasion and occupation of Kuwait. This claimant also seeks compensation in connection with a contract for several deliveries of pumps to customers of the same United Kingdom firm which were allegedly located in Kuwait. The claimant states that it was awaiting delivery instructions at the time of the invasion.

113. Claimants normally seek compensation for one or more of the following losses: the costs incurred in performing the contract up to the time when performance was interrupted; the profits they expected to earn under the contract; the contract price; the difference between the contract price and any income generated from resale of the goods; and the difference between the contract price and the salvage value of the goods.

114. Several claimants seek compensation for additional costs allegedly incurred as a result of the interruption. Additional costs claimed include freight, storage and associated administrative costs and, in some cases, banking costs.

115. Although a number of claimants were successful in reselling the manufactured goods to other customers, others allege that the unique nature of the goods made it impossible to find other buyers. One claim, for example, is based on a contract to supply specially manufactured radio equipment to the Kuwaiti Ministry of Defence, which allegedly could not be delivered to Kuwait or resold to a third party.

116. In one claim, compensation is sought for insurance premiums to cover future orders of goods that were to be shipped to Iraq, but which subsequently were cancelled due to Iraq's invasion and occupation of Kuwait. The claimant alleges that as all shipments to Iraq were cancelled, it did not receive the benefit of the insurance payment.

117. A publisher based in the United Kingdom states that it was engaged in negotiations with a Kuwaiti Government entity for a 10-year contract for the provision of English master tapes, with Arabic translations, of a 2,400-title medical videocassette library and that the contract could not be finalized as a result of Iraq's invasion and occupation of Kuwait. The claimant seeks compensation for actual costs incurred in anticipation of the contract and its loss of expected profits.

118. Another claimant seeks compensation for losses arising from the delayed payment of the contract price, allegedly caused by Iraq's invasion and occupation of Kuwait. The claimant's contract for the supply of ceiling fans to a buyer in Iraq was interrupted before the manufactured goods could be shipped to Iraq. The claimant later resumed the transaction with the buyer pursuant to a United Nations exemption to the trade embargo dated 5 August 1992. Under the original contract with the buyer, payment for the goods was due on 16 February 1991, but the claimant did not receive payment until 1992 and 1993.

(b) Compensability

119. With respect to the application of the "arising prior to" clause and the directness requirement to claims involving contracts interrupted before the shipment of goods or the provision of services, in addition to the principles set forth in paragraphs 23 to 29 and 77 to 82 above, the Panel applies the following rules.

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

120. Where a contract with an Iraqi party was in progress on 2 August 1990 and was interrupted as a result of Iraq's invasion and occupation of Kuwait, portions of performance that are separately identifiable,

in so far as the parties had agreed that a particular payment would be made for a specified portion of the overall work, are subject to the “arising prior to” clause.<sup>69</sup> In such circumstances, only claims relating to those portions of the work that were completed on or after 2 May 1990 are within the Commission’s jurisdiction.<sup>70</sup>

121. 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 not barred under the “arising prior to” clause.<sup>71</sup>

(ii) Application of the directness requirement

122. 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 rule applies to contracts with Iraqi parties as well as to those where there is no Iraqi party.

123. Concerning claims based on contracts with Iraqi parties, the performance of contracts for the manufacture and supply of goods to Iraq between 2 August 1990 and 2 March 1991 is deemed to have been rendered impossible as a direct result of Iraq’s invasion and occupation of Kuwait, given the factual circumstances described in paragraph 46 above.<sup>72</sup>

124. As regards claims based on contracts with Kuwaiti parties, the interruption of such contracts was caused by military operations and the breakdown of civil order in Kuwait during the period of Iraq’s invasion and occupation from 2 August 1990 to 2 March 1991 as described in paragraph 102 above and, therefore, is deemed to have been a direct result of Iraq’s invasion and occupation of Kuwait.<sup>73</sup> Where the contract was interrupted before performance was completed, a relevant consideration under Governing Council decision 9 is whether the parties could have resumed the transaction after the cessation of hostilities and whether they have in fact resumed the transaction.<sup>74</sup>

125. With respect to the interruption of contracts between parties from states other than Iraq or Kuwait, where a contract was being performed in a compensable area during the relevant periods, as described in paragraph 79 above, the interruption is considered to have resulted directly from Iraq’s invasion and occupation of Kuwait.

126. Where the interruption is alleged in relation to a contract being performed outside the compensable area, the claimant must make a specific showing that its inability to perform or the buyer’s cancellation was directly caused by Iraq’s invasion and occupation of Kuwait.<sup>75</sup> Such a showing was made, for example, in the loss described at the beginning of paragraph 112 above where an order for a shipment of goods to Iraq was cancelled by the customer due to the invasion. No such showing was made in the other claim before the Panel, described at the end of paragraph 109 above, which involves customers located in Oman and the United Arab Emirates and for which consequently the Panel does not recommend compensation.

127. With respect to the claim described at paragraph 111 above, the Panel finds that, as the parties had mutually agreed to suspend the performance of the balance of the contract prior to Iraq's invasion and occupation of Kuwait, the claimant's losses were not directly caused by Iraq's actions.

128. With respect to claims based upon contracts interrupted before the shipment of goods or the provision of services, the Panel concludes that direct losses may include the costs incurred by the claimant in performing the contract prior to its interruption, additional costs incurred as a result of the interruption, as well as the loss of income that the claimant expected to earn under the contract. In determining the compensation to be awarded for such losses, the Panel recalls the findings of the "E2A" Panel that, where performance of a manufacturing contract was discontinued, the appropriate measure of compensation is "normally the actual costs plus the lost profit, proportionate to the degree of fulfilment of the contract that the claimant could reasonably have expected to earn under the contract. These costs include 'variable costs' plus reasonable overhead costs, less credit for any proceeds of resale and costs saved".<sup>76</sup>

129. With regard to claims for lost profits expected on the unperformed portion of a contract, the Panel applies the principle that the claimant may recover an amount sufficient to restore it to the same financial position that it would have been in had the contract been performed.<sup>77</sup> Compensation may be awarded for loss of future earnings and profits that the claimant expected to earn under the contract to the extent that they can be ascertained with reasonable certainty, less any cost savings resulting from the interruption of the contract.<sup>78</sup> In such cases, the Panel finds that lost profits should be calculated on the basis of the claimant's profit margin for the contract. In assessing the claimant's profit margin, the Panel mainly looks to the claimant's financial statements and the relevant industry standards.<sup>79</sup>

130. In view of the claimant's duty to mitigate its losses, the Panel applies its previous determination that the period for which compensation may be awarded is limited to a reasonable period necessary for the claimant to replace the work called for by the contract when the contract was interrupted (the "interrupted-contract recovery period").<sup>80</sup> In determining the interrupted-contract recovery period for a particular claim, the Panel is mindful of the factors identified by the "E2A" Panel in determining the extent to which lost profits may be awarded for the unperformed portion of a long-term contract:

"The Panel considers as particularly relevant to such a determination, the time period necessary for the business in question to recover from the effects of Iraq's invasion by, for example, locating another market and reallocating its resources to other business activities. In determining the length of the compensation period, the Panel also regards as relevant the complexity of the contract, its length and its importance in relation to the total business operations of the claimant."<sup>81</sup>

131. Similarly, as applied to the claims in this instalment, which primarily concern contracts for the supply of goods, the Panel considers the following factors, among others, as especially pertinent in determining the length of the interrupted-contract recovery period: the duration of the interrupted contract; the size of the contract and the percentage of the claimant's business it represented; the extent to which the contract was performed prior to interruption; the nature of the claimant's business; the location of the claimant's business and its customers; the availability of substitute customers; and the ability of the claimant to reallocate its resources.<sup>82</sup>

132. Concerning claims based on contracts with Kuwaiti parties, the Panel also notes that whether and when the contracting parties could resume the contract after the lifting of the trade embargo against Kuwait and whether they in fact have resumed the contract are also relevant considerations in determining the extent to which a claimant has suffered a compensable loss of profits under an interrupted contract.<sup>83</sup> Thus, where a claimant has concluded new contracts with the same party after the liberation of Kuwait, which involve in whole or in part the same work that the claimant would have undertaken under the original contract, the claimant will normally not have suffered a compensable loss of profits under the contract.<sup>84</sup>

133. In some of the contracts where performance was interrupted between 2 August 1990 and 2 March 1991, payment by the Iraqi party was not due until after 2 August 1991. For such contracts, the Panel adopts the findings of the "E2A" Panel that Iraq's liability extends to the costs reasonably incurred prior to the interruption of performance of the contract and, where appropriate, subject to the duty of mitigation, the expected profits under the contract apportioned over the period during which they would have been earned. Only amounts accrued within the compensable period (described at paragraph 143 below) may be awarded.<sup>85</sup>

134. With regard to the claim by a supplier for goods intended for Kuwait, described at the end of paragraph 112 above, the claimant has not established that Kuwait was the intended destination of the ordered goods or that they could not otherwise be delivered as a result of Iraq's invasion and occupation of Kuwait. Since the claimant did not demonstrate that the loss directly resulted from the invasion, no compensation is recommended.

135. The compensability of claims for additional costs of resale, freight, storage and associated administrative costs and for bank guarantees and other banking costs, is discussed in paragraphs 186 to 201 below.

136. With regard to the claim for a refund of insurance premiums paid in connection with shipments to Iraq that were cancelled as a result of Iraq's invasion and occupation of Kuwait (described at paragraph 116 above), the Panel adopts the finding of the "E2A" Panel with respect to a similar claim for fees that had been paid in order to guarantee payment in connection with the unperformed portion of a contract.<sup>86</sup> As in that case, the Panel finds that the claim under review is compensable in principle, as the cost of the premiums was specifically incurred to perform a contract with an Iraqi party which was later interrupted, and that the claimant's consequential inability to receive the benefit of the insurance premiums was therefore a direct result of Iraq's invasion and occupation of Kuwait.

137. As regards the claim for actual costs incurred and loss of profits with respect to an anticipated contract, described in paragraph 117 above, the Panel finds that Iraq's invasion and occupation of Kuwait interfered with the claimant's business relationship with its Kuwaiti customer. The Panel is satisfied that, had the invasion not occurred, the contract would likely have been finalized and therefore the claim for actual costs is compensable in so far as these costs were reasonably incurred in anticipation of the conclusion of the contract. However, the Panel finds that the claimant has failed to provide sufficient evidence to support its claim for anticipated lost profits.

138. With regard to the claim for losses, described at paragraph 118 above, resulting from a delay in receiving payment for a shipment of goods to Iraq, which was interrupted due to Iraq's invasion and occupation of Kuwait, but resumed in 1992 under a United Nations exemption to the trade embargo, the Panel determines that the claim is for the loss of use of funds. The Panel defers its review of this loss element of the claim to a later instalment of "E2" claims where this issue will be addressed by the Panel when it considers similar claims.

139. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

### C. Decline in business or interrupted course of dealing

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

#### 1. Specific principles

141. The Panel concluded in previous reports that a general reduction in the revenue of an ongoing business, which suffered a decline in operations but no physical destruction or temporary closure, may constitute a loss eligible for compensation.<sup>87</sup> Similarly, the Panel has found that, consistent with the provisions of Governing Council decision 9, a claim based on the interruption of a course of dealing may constitute a loss eligible for compensation.<sup>88</sup> In considering such claims, the Panel has elaborated on the "directness requirement", in particular: (a) the definition of the "compensable area" and "primary compensation period"; (b) the allowance of a "secondary compensation period" for business recovery; and (c) the definition of "presence" in the compensable area, as set forth below.<sup>89</sup>

##### (a) Compensable area and primary compensation period

142. Security Council resolution 687 (1991) reaffirms that Iraq is liable for any direct loss, damage or injury as a result of its invasion and occupation of Kuwait. Where losses are sustained in Iraq or Kuwait, the directness requirement will generally be met by the claimant showing that the loss resulted from one of the five enumerated categories of events and circumstances listed in paragraph 21 of Governing Council decision 7. In the case of losses suffered outside Iraq and Kuwait by claimants in the present instalment, the Panel finds that the facts underlying the claims can only relate to paragraph 21(a) of decision 7, which requires that the "military operations or threat of military action by either side during 2 August 1990 to 2 March 1991" be the direct cause of the loss or damage.<sup>90</sup>

143. In its second and third reports, this Panel considered the geographical area and the time period within which decline in business and course of dealing losses may be considered to have been directly caused by military operations or threat of military action within the meaning of paragraph 21(a) of decision

7.<sup>91</sup> In its third report, the Panel delineated the locations that were subject to military operations and the threat of military action for the purposes of subparagraph 21(a) of decision 7, as well as the time periods during which they were so affected (collectively referred to as the “compensable locations” or the “compensable area”).<sup>92</sup> The findings in these reports are summarized below:

Table 3. Compensable area

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

144. Even where a loss has been allegedly sustained in a compensable area, the Panel, with respect to the claims before it, undertakes an inquiry to determine whether the particular loss asserted is a direct one and whether the claim satisfies the evidentiary requirements set out in paragraph 30 above.

(b) Business recovery and secondary compensation period

145. In its second report, the Panel found that, in some instances, the full resumption of a claimant’s business operations was not likely to have taken place immediately upon the cessation of military operations, and consequently compensation could be awarded for a recovery period extending beyond 2 March 1991 (the “secondary compensation period”).<sup>93</sup> The Panel further found that the guiding principle to be followed in determining the secondary compensation period is that “losses are compensable until the point where the claimant’s business could reasonably have been expected to return to normal levels” and that the duration of the appropriate compensation period should be decided on a case-by-case basis.<sup>94</sup>

146. With reference to claims based on discontinued or reduced air transport operations, this Panel has previously found that the transport sector is one that is generally adaptable to changing circumstances. The Panel concluded, therefore, that such claimants were in a position to resume business at normal

levels, soon after cessation of military operations and, accordingly, that a secondary compensation period is not ordinarily appropriate for such claims.<sup>95</sup>

147. However, the Panel has previously found that regular operations of foreign airlines to and from Kuwait did not resume immediately following the liberation of Kuwait.<sup>96</sup> Hence, an appropriate secondary compensation period may be applied to the claim under review alleging a loss of revenue based on the disruption of flights between Syria and Kuwait. In addition, for claims alleging a loss of revenue from a claimant's operations with Kuwait Airways, the Panel has recognized that Kuwait Airways had sustained extraordinary damage as a result of the hostilities and that, accordingly, a secondary compensation period is appropriate in principle.<sup>97</sup> In the claim under review, the Panel awarded a secondary compensation period until such date as the record showed that operations returned to normal levels, that is, 30 June 1991.<sup>98</sup>

148. The Panel also notes the application of a secondary compensation period to one claim based on the interruption of flights by the Kuwait Air Force to locations outside Kuwait. The claimant alleges a loss of revenue from a decrease in the number of overflights by the Kuwait Air Force during the period between August 1990 and 1992. The "F3" Panel has found that Kuwait Air Force sustained substantial damage as a result of Iraq's invasion and occupation of Kuwait.<sup>99</sup> Consequently, the Panel finds that a secondary compensation period is appropriate in principle. In the claim under review, the record shows that the Kuwait Air Force had regained a significant level of operations in Syrian airspace in June 1991. The Panel thus determines that the secondary compensation period extends to that date.

149. The Panel adopts these findings and applies them to the claims for decline in business and course of dealing losses in this instalment.

(c) Presence in the compensable area

150. In the case of claims for losses from a decline in business, previous Panel reports have established that where a claimant was based in the compensable area or otherwise maintained a presence there by way of a branch, agency or other establishment (both situations described hereafter as a "presence") during the relevant time period, such claims are compensable in principle.<sup>100</sup> Any such losses are considered to have resulted directly from Iraq's invasion and occupation of Kuwait. Claims for decline in business by a claimant with a presence in the compensable area are considered in paragraphs 154 to 157 below.

151. The present instalment includes claims by companies which conducted business in the Middle East region through general distributors or independent commercial agents. The Panel finds that, given the independent position of these distributors and agents, the relationships between the claimants and these parties do not amount to a "presence" as defined in paragraph 150 above.<sup>101</sup>

152. Claimants who did not maintain a presence in the compensable area may be able to sustain a claim for decline in business if, rather than a presence, they can establish a "course of dealing" with a party in the area as discussed in paragraphs 158 to 185 below.

153. The Panel applies the above findings to the claims under review for decline in business or course of dealing losses. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations with respect to these claims are set forth in annex II.

## 2. Claimants with a presence in the compensable area

### (a) Claims description

154. One claimant in this instalment, an exporter of household goods that primarily conducted business in duty-free areas, carried on operations from a branch in Kuwait. The claimant also sold goods on consignment, under a five-year contract, through a commercial agent in Kuwait. In addition to its claim for the loss of inventory stored in Kuwait, which is described in paragraph 238 below, the claimant seeks compensation for loss of profits due to the disruption of its business operations in Kuwait.

### (b) Compensability

155. Consistent with its previous findings, the Panel concludes that if a claimant establishes that it was based in the compensable area or maintained a presence there, as described in paragraph 150 above, during the relevant time period, a direct causal link will in principle be found to exist between the alleged decline in business and Iraq's invasion and occupation of Kuwait. Under such circumstances, the claimant is entitled to compensation "for the profits which, in the ordinary course of events [the claimant] would have been expected to earn and which were lost as a result of a decline in business directly caused by Iraq's invasion and occupation of Kuwait".<sup>102</sup>

156. The Panel is mindful that the way in which claims are presented by the claimants might entail a risk of double compensation, for example, where the claim includes both lost profits and increased costs of operations. In making a determination on compensation, the Panel ensures that the same loss is not compensated more than once.<sup>103</sup>

157. In applying the above findings to the claim under review, the Panel finds that the claimant having a branch in Kuwait, described in paragraph 154, has failed to provide sufficient evidence in support of its claim for lost profits.<sup>104</sup> Accordingly, the Panel finds that the claim is not compensable.

## 3. Claimants without a presence in the compensable area

### (a) Claims description

158. Most of the claims under review in this category involve the import and export of goods or services. Many of the claimants did not maintain an office or other establishment in Iraq, Kuwait or Saudi Arabia but supplied goods or provided services to customers in these locations or elsewhere in the Middle East. Some of the claimants directly conducted business with customers while others dealt with distributors located in these locations. In all but one case, the claimants resumed a business relationship in the area following the liberation of Kuwait. One typical example is a claim by a Spanish manufacturer and exporter of quilts, which seeks the profits it expected to earn between August 1990 and October 1991,

had its regular business transactions with its Kuwaiti distributor not been interrupted as a result of Iraq's invasion and occupation of Kuwait. In all claims, the claimants seek compensation for the loss of revenue or profits.

159. One claimant, the Syrian Ministry of Transport, advances a consolidated claim on behalf of seven governmental transport agencies: Syrian Railway, Syrian Maritime Company, Maritime Agencies Company, Tartous Port Authority and Lattakia Port Authority (sometimes referred to as the "Syrian Port Authorities"), Directorate-General of Civil Aviation ("Syrian Civil Aviation Authority") and Syrian Arab Airlines. Some of these agencies claim losses based on the disruption of scheduled transport operations to and from the Middle East or Europe. Other agencies, which had no scheduled operations outside Syria, claim for a decline in operations or an interruption of services provided within Syria or a decline in transactions with customers outside Syria.

160. The claims by the Syrian Civil Aviation Authority and Syrian Arab Airlines involve losses allegedly sustained from Iraq's invasion and occupation of Kuwait through 1996. Among the causes of its losses, the claimant cites Iraq's closure of Kuwait Airport on 2 August 1990 and the cancellation of Kuwait Airways flights, the operations of the Allied Coalition Forces to liberate Kuwait beginning in mid-January 1991, and the ensuing changes to flight patterns which remained for years afterwards. Given that only losses directly caused by Iraq's invasion and occupation of Kuwait may be compensable, the Panel in making its recommendations has taken into account primary and secondary compensation periods, as set forth in paragraphs 143 and 145 to 148 above.

161. In particular, Syrian Arab Airlines seeks compensation until June 1991 for lost profits resulting from the cancellation of its scheduled flights for seven routes to and from locations in the Middle East, India and Pakistan during the period of Iraq's invasion and occupation of Kuwait.<sup>105</sup>

162. Syrian Arab Airlines also claims that it lost profits due to a decline in ground operation services (such as handling, ground equipment and catering services) that it was providing in Syria to various airlines based in Europe, North Africa, Asia and the Middle East. The claimant states that it stopped servicing Kuwait Airways as of August 1990. With regard to other airlines, losses are alleged for the years 1991 and 1992.

163. The Syrian Civil Aviation Authority seeks compensation for lost revenue in overflight fees that declined after August 1990 due to a reduction in civilian air traffic through Syrian airspace. The authority explains that as a result of safety concerns on the part of air carriers, usual air routes were changed to avoid zones regarded as dangerous because of military operations. It also maintains that, as of September 1996, the date when the claim was filed, the level of traffic through Syrian airspace had not yet returned to previous levels, as some international air carriers permanently changed their routes.

164. The Syrian Civil Aviation Authority also claims for revenue lost in landing fees, due to a decline in the number of airplanes landing at Syrian airports in 1991 and 1992. With reference to Kuwait Airways, the authority states that it lost such fees beginning with the suspension of Kuwaiti flights in August 1990.

165. Finally, the Syrian Civil Aviation Authority seeks compensation for a reduction in the airport departure fees and the Syrian national departure fees that it allegedly sustained due to a decline in the number of passengers departing from Syrian airports from August 1990 through December 1991.

166. The Syrian Port Authorities seek compensation for lost revenue resulting from a decrease in the volume of cargo passing through Tartous and Latakia during the period of Iraq's invasion and occupation of Kuwait. These authorities provided a full range of services, such as the piloting and docking of vessels and the handling and storage of cargo at the two ports, and received ships from throughout the world, which loaded or unloaded cargo destined for or originating from domestic and international markets. In a related claim, Maritime Agencies Company states that it derived its revenue from the imposition of a flat tariff on the revenues received by the Syrian ports. It seeks compensation for lost revenue corresponding to the losses of the Syrian Port Authorities.

167. Syrian Maritime Company alleges that it sustained a loss of profits due to the impossibility of undertaking or completing voyages, originating from or destined to ports in the Middle East and the Mediterranean, as a result of Iraq's invasion and occupation of Kuwait.

168. The Syrian Railway seeks compensation for a decline in the volume of cargo transported within Syria during the period of Iraq's invasion and occupation of Kuwait.

(b) Compensability

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

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

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

“the claimant shows that there was a regular course of dealing with another party, demonstrating that the claimant had a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms and, in addition, that a consistent level of income and profitability had been realized from such dealings. A mere showing of past earnings from operations to locations in the compensable area will be insufficient to establish a course of dealing giving rise to compensable losses.”<sup>106</sup>

171. In the E2(9) report, in interpreting these rules, this Panel stated that “to establish that there was a ‘well-founded expectation of further business dealings of the same character with the same party under ascertainable terms,’ a claimant must show there were particular circumstances that created this expectation.”<sup>107</sup> Such circumstances could consist of, for example, “a well-established arrangement that

contemplated further dealings of the same character with the same parties in the compensable area.”<sup>108</sup>  
The Panel reviews below each type of claim in the present instalment that is based on an interrupted course of dealing.

(c) General application

172. Applying the above principles to the import-export claims described at paragraph 158 above, the Panel finds to be compensable, in principle, those claims in which the claimant has provided sufficient evidence of a well-established regular series of past sales orders and transactions with parties in compensable locations over time and prior to 2 August 1990, which were interrupted as a result of Iraq’s invasion and occupation of Kuwait. In contrast, the Panel finds non-compensable those claims in which the claimant has merely alleged a loss in revenue from a general decline in sales to the Middle East or where the claimant has only referred to a few or isolated transactions in the past.

(d) Syrian consolidated transport claim

173. The Panel notes as a preliminary matter that neither the airspace nor the land territory of the Syrian Arab Republic was the subject of military operations or the threat of military action within the meaning of decision 7, as described at paragraph 143 above. Thus, in order to be compensable, each claim within the Syrian consolidated claim must satisfy the requirements of paragraph 11 of Governing Council decision 9, as stated in paragraph 170 above.

(i) Syrian Arab Airlines’s claim for cancelled flights

174. With respect to the claim by Syrian Arab Airlines for loss of profits resulting from the cancellation of its scheduled flights for seven routes to or from the Middle East, India and Pakistan, the Panel recalls the conclusion in its prior reports that the requirements of paragraph 11 of Governing Council decision 9 may be satisfied by airlines which do not have a presence in the compensable area to the extent that they conducted regularly scheduled operations originating from or destined to a compensable area.<sup>109</sup> Based on the evidence provided, primarily flight schedules and statistical records, the Panel finds that Syrian Arab Airlines has established that, prior to 2 August 1990, it had operated regularly scheduled flights to and from compensable locations, notably Kuwait, northern Saudi Arabia, Qatar and Bahrain, and that as a result of Iraq’s invasion and occupation of Kuwait, the number of these flights declined. Therefore, in accordance with its prior determinations, the Panel concludes that the airline’s losses due to a decline or cancellation of such flights during the compensable period are, in principle, compensable.

(ii) Syrian Arab Airlines’s claim for reduced ground operations

175. With respect to Syrian Arab Airlines’s claim for the interruption of ground operation services to airlines based in Europe, North Africa, Asia and the Middle East, the Panel recalls its previous determinations with respect to similar claims.<sup>110</sup> Specifically, the Panel has determined that the requirements of paragraph 11 of Governing Council decision 9 were satisfied by claimants who established that they had provided services on a regular basis to the same transport companies for a number of years and had “demonstrated a well-founded expectation of further business dealings” under ascertainable terms.

<sup>111</sup> Based on the evidence provided in the claim under review, notably standard contracts, monthly invoices to the airlines, as well as statistical information, the Panel finds that Syrian Arab Airlines has shown that before and up to August 1990, it had regularly provided ground services at Damascus airport to specific foreign airlines based in compensable areas, namely Kuwait, Saudi Arabia, Jordan, Bahrain and Qatar, and that these flights were disrupted by Iraq's invasion and occupation of Kuwait. Thus, for such operations, Syrian Arab Airlines has established a course of dealing in accordance with the requirements of paragraph 11 of decision 9, and such losses are compensable in principle. With respect to the remaining claimed losses for reduced ground operations, the Panel finds that the claimant has not shown that such services involved flights to or from destinations within the compensable area. Accordingly, these remaining losses do not constitute direct losses and are not compensable.

(iii) Syrian Civil Aviation Authority's claim for overflying fees

176. With respect to the Syrian Civil Aviation Authority's claim for loss of revenue between August 1990 and 1996 due to a decline in overflying fees, the Panel notes the "F2" Panel has previously determined that restrictions to civil aviation traffic affecting Saudi Arabia and Jordanian airspace were directly caused by Iraq's invasion and occupation of Kuwait and that the consequent loss of revenue from overflight fees by aviation authorities is compensable in principle.<sup>112</sup>

177. In the case of the Syrian claim under review, the Panel must determine whether the loss of overflight fees by an aviation authority based in a non-compensable area may be compensable. In this regard, the Panel recalls its previous findings that a claimant based in a non-compensable location, but which derives revenue from transactions with parties located in a compensable area, may satisfy the requirements of paragraph 11 of decision 9.<sup>113</sup> The Panel finds that the Syrian Civil Aviation Authority has demonstrated, by way of monthly invoices to airlines, that it had a regular course of dealing with certain airlines, located in compensable areas or flying to or from compensable areas. The claimant has also "demonstrated a well-founded expectation of further business dealings" with such airlines "under readily ascertainable terms", which were set out in governmental decrees and in the monthly invoices, and that a consistent level of revenue had been realized from these dealings. Therefore, the Panel finds that the Syrian Civil Aviation Authority's claim is compensable in principle to the extent that it is based on a decline during the compensable period in the number of flights through Syrian airspace to and from compensable areas.

178. The Panel, in approaching the Syrian claim for loss of overflying fees, notes that the claim includes flights by airlines based in compensable locations (such as Kuwait Airways) as well as by airlines based in non-compensable locations that were flying to or from a compensable area (such as a European airline flying to Kuwait). A decline in flights during this period could have been caused by either the re-routing or the outright cancellation of flights by the airline operator. In this regard, the Panel recalls its earlier determination with respect to the non-compensability of re-routing costs. The Panel concluded in its third report that, since re-routing is a common occurrence which is factored into operating costs by carriers and that the contingency routes implemented during Iraq's invasion and occupation of Kuwait continued to be used after the cease-fire, it is practically impossible to identify re-routing costs directly caused by the invasion.<sup>114</sup>

179. The Panel applies this determination to the present claim by the Syrian Civil Aviation Authority. The Panel is unable to determine, based on the evidence provided, whether the reduction of fees for flights through Syrian airspace is attributable to the cancellation of flights as a result of Iraq's invasion and occupation of Kuwait or to re-routing, which does not give rise to a compensable loss. Accordingly, the Panel limits the compensable losses to the lost revenue that would have been generated from flights by airlines based in Iraq and Kuwait, since such flights are known to have been cancelled and not re-routed.

(iv) Syrian Civil Aviation Authority's claim for landing fees

180. For the same reasons as those described at paragraphs 176 and 177 above, the Panel finds that the Syrian Civil Aviation Authority's claim for losses arising from the reduction in landing fees<sup>115</sup> collected from airlines landing at Syrian airports may be compensable, where flights were destined to or originated from the compensable area. The Panel finds that the Syrian Civil Aviation Authority has provided sufficient evidence, notably by way of governmental decrees and statistical information, that it had a regular course of dealing and "a well-founded expectation of further business dealings" with certain airlines located in compensable areas and that these transactions were made under readily ascertainable terms. The Panel further finds that, based on the evidence submitted and the nature of the revenue lost, no savings in costs were made.<sup>116</sup>

(v) Syrian Civil Aviation Authority's claim for passenger fees

181. With respect to the claim by the Syrian Civil Aviation Authority for lost revenue due to the decline in the number of passengers leaving Syrian international airports, the authority has provided statistical records for the period from 1987 to 1993, including those of the Syrian airline's scheduled flights and the number of passengers leaving Syrian airports, as well as the governmental decrees setting the fees to be collected. Accordingly, the Panel was satisfied that the claimant has shown that it had a regular course of dealing and "a well-founded expectation of further business dealings" under readily ascertainable terms. In accordance with its previous determinations, described at paragraphs 176, 177 and 180 above, the Panel finds that, to the extent that the claimant has demonstrated that there was a reduction in the number of passengers on regularly scheduled flights to destinations within the compensable area, such losses are compensable in principle. With respect to the remaining claimed losses for reduced passenger fees, the Panel finds that the claimant has not shown that these fees related to passengers departing to destinations within the compensable area. Accordingly, these remaining losses do not constitute direct losses and are not compensable.<sup>117</sup>

(vi) Syrian Port Authorities' claim for lost revenue

182. With respect to the claims by the Syrian Port Authorities at Tartous and Latakia, the Tartous Port Authority has not submitted evidence that it regularly handled cargo that passed through its port en route to or from the compensable locations. The Latakia Port Authority has shown that it had regularly handled goods that were ultimately destined for locations within the compensable area. However, the Panel finds that apart from a record of transactions that the goods were ultimately destined for the compensable locations, the claimant did not show that there were circumstances that supported a well-founded

expectation of further business dealings of the same character with the same party under readily ascertainable terms. The Panel recalls its conclusion in the E2(9) report when it considered similar claims by port operators in Jordan and Turkey<sup>118</sup> and likewise finds that the claims on behalf of the Syrian Port Authorities do not meet the standards of paragraph 11 of decision 9. For similar reasons, the Panel finds that the corresponding claim by the Maritime Agencies Company, which derives its revenue from the levy of a flat tariff on the Syrian ports' revenues, does not meet the requirements of paragraph 11 of decision 9.

(vii) Syrian Maritime Company's claim

183. With respect to the claim by Syrian Maritime Company, the Panel applies the findings in its third report that a shipping line which does not have a presence in the compensable area, but which is engaged in liner trade (scheduled services) and conducted regularly scheduled operations to or from the compensable area, may satisfy the requirements of paragraph 11 of decision 9.<sup>119</sup> For claimants providing charter (non-scheduled) services, the claimant must make a specific showing that it was engaged in a business practice or course of dealing as described in paragraph 170 above to be eligible for compensation.<sup>120</sup> The Panel finds that in the claim under review, Syrian Maritime Company has not demonstrated that it conducted regularly scheduled operations to or from compensable locations nor has it established a course of dealing with any party from compensable locations that satisfies the requirements established in paragraph 11.<sup>121</sup>

(viii) Syrian Railway's claim

184. With respect to the claim by Syrian Railway, the Panel recalls its conclusion in its ninth report when it considered similar claims by state railways.<sup>122</sup> The record shows that at the time of Iraq's invasion and occupation of Kuwait, Syria had no railway links with Iraq or with any other compensable location. Accordingly, the Panel finds that Syrian Railway has not demonstrated that it conducted regular operations to or from the compensable area or that it had established a course of dealing with any party to transport cargo destined to or from the compensable area that satisfies the standards established in paragraph 11 of decision 9.

185. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations with respect to each claim are set forth in annex II.

D. Increased costs

186. Numerous claimants seek compensation for additional costs incurred as a result of the disruption or cessation of their business operations in Iraq, Kuwait or Saudi Arabia, or their transactions with parties in these and other locations allegedly caused by Iraq's invasion and occupation of Kuwait. Such increased

costs include claims for (1) additional costs of resale, freight, storage and associated administrative costs; (2) bank guarantee charges; (3) re-routing costs; (4) fuel costs; (5) additional insurance charges; (6) unproductive salaries and termination payments paid to employees; (7) rental payments; and (8) legal fees other than claim preparation costs.

1. Additional costs of resale, freight, storage and associated administrative costs

(a) Claims description

187. A number of claimants seek to recover increased costs allegedly incurred to mitigate losses relating to contracts or business operations that were interrupted as a result of Iraq's invasion and occupation of Kuwait as described hereafter.

(i) Increased freight costs

188. As described in paragraph 99 above, where goods were diverted en route, several claimants seek compensation for increased freight costs incurred in returning the goods to the claimant or diverting them to alternative destinations.

(ii) Storage, handling and associated administrative costs

189. As described in paragraphs 99 and 114 above, where goods were diverted en route or where manufactured goods could not be shipped to the original buyer in Iraq or Kuwait, some claimants seek compensation for additional storage, handling, disposal or destruction costs, as well as associated administrative costs.

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

190. As described in paragraphs 99 and 114 above, where goods were diverted en route or where manufactured goods could not be shipped to the original buyer in Iraq or Kuwait, some claimants seek compensation for the costs incurred in re-packaging, re-labelling and adapting the goods or equipment for resale to an alternative customer as well as administrative costs (such as obtaining new export documents).

(b) Compensability

191. The Panel has found that increased costs such as the cost of storing and handling goods or equipment that could not be delivered to Iraq or Kuwait, costs of finding substitute markets, as well as associated administrative costs, are reasonable steps in mitigation of a claimant's loss. Such costs are compensable, provided they are appropriate in nature and reasonable in duration.<sup>123</sup>

192. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and

whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations with respect to each claim are set forth in annex II.

2. Bank guarantee charges

(a) Claims description

193. One claimant seeks compensation for commissions charged by a bank in relation to bank guarantees, which purportedly could not be released due to the non-completion of all work under a contract with an Iraqi party that was interrupted as a result of Iraq's invasion and occupation of Kuwait.

(b) Compensability

194. The Panel recalls its determination in the E2(11) report<sup>124</sup> that the portion of the commissions corresponding to the period of Iraq's invasion and occupation of Kuwait is compensable in as much as the claimant paid that portion in advance and could not recover it despite the suspension of the underlying contract, and that a claimant's further extension of guarantees and accompanying payment of charges in subsequent years is not compensable when attributable to its independent business decision.<sup>125</sup>

195. Applying this determination to the claim under review, the Panel finds, however, that the claimant has failed to provide sufficient evidence regarding the amounts that were allegedly charged as commissions by the bank. Accordingly, no compensation is recommended.

3. Re-routing costs

(a) Claims description

196. The Syrian Ministry of Transport seeks compensation on the basis that as a result of Iraq's invasion and occupation of Kuwait, the Syrian Arab Airlines had to re-route certain flights to and from various locations, which had formerly flown over the Middle East, thereby incurring additional costs during the period from August 1990 to 31 August 1996.

(b) Compensability

197. The Panel previously addressed similar claims for re-routing costs in its third report. The Panel had earlier defined the theatre of air military operations, as including the airspace of Iraq, Kuwait, part of Saudi Arabia, Israel and Jordan, an area significantly smaller than the area of actual re-routing by airlines following Iraq's invasion and occupation of Kuwait. In addition, it noted that re-routing is a common occurrence in air transport due to a number of events such as congestion of traffic and weather conditions and, as such, is factored into the calculation of operating costs by civil carriers. Moreover, the contingency routes defined by ICAO at the time of Iraq's invasion and occupation of Kuwait continued to be used after the cease-fire. Therefore, the Panel concluded that "these circumstances combined make it practically impossible to identify and assess re-routing costs, if any, which would have been directly caused by the invasion and occupation of Kuwait."<sup>126</sup> The Panel adopts these determinations and applies

them to the claim under review for increased costs from re-routing. Accordingly, no compensation is recommended.

4. Fuel costs

(a) Claims description

198. The Syrian Ministry of Transport seeks compensation on behalf of the Syrian Maritime Company for additional fuel costs incurred by its three sea-going vessels during the period of Iraq's invasion and occupation of Kuwait. The claim is based on a general increase in the cost of fuel and other petroleum products as a result of a world wide increase in the price of crude oil following Iraq's invasion and occupation of Kuwait.

(b) Compensability

199. This Panel previously addressed similar claims for increased fuel costs in its third report. The Panel found that the temporary hike in the price of oil following Iraq's invasion of Kuwait was due to the effect of market forces, presumably driven by the enforcement of the United Nations trade embargo and the expectation of oil shortages that in fact never materialized.<sup>127</sup> It also noted that in decision 15, the Governing Council stated that these oil price increases were an example of the economic situation caused by the trade embargo, which is not a basis for compensation.<sup>128</sup> The Panel applies this determination to the claim under review for increased fuel costs on behalf of the Syrian Maritime Company. Accordingly, no compensation is recommended.

5. Additional insurance charges

(a) Claims description

200. Two exporters have claimed compensation for increased war risk insurance costs incurred in the course of their export operations, which they allege resulted from Iraq's invasion and occupation of Kuwait. These claims are based on surcharges imposed by carriers on the claimants for additional premiums which the carriers had to pay to underwriters in order to maintain war risk coverage in respect of shipments of goods through the Middle East.

(b) Compensability

201. In its third report, this Panel concluded that the cost of additional war risk insurance premiums was a direct result of Iraq's invasion and occupation of Kuwait to the extent that they were incurred in respect of operations within compensable areas during the compensable periods identified in paragraph 143 above.<sup>129</sup> The Panel finds that the present claims for additional insurance costs are not compensable given that the operations to which they relate were not within compensable areas. Accordingly, no compensation is recommended in respect of these claims.

6. Unproductive salary and termination payments

(a) Claims description

202. One Japanese claimant seeks compensation for salaries paid between August 1990 and April 1991 to employees who were allegedly rendered unproductive as a result of Iraq's invasion and occupation of Kuwait. This includes employees who were held hostage in Iraq, employees who remained in Kuwait but were unable to work productively and others who were evacuated from Al Kobar, Saudi Arabia. The evacuated employees returned to Saudi Arabia in September and October 1990 but were again evacuated from the region in January 1991.

203. The claimant also seeks compensation for airfare and related expenses incurred as three of its employees travelled from Kuwait to Tokyo in order to negotiate termination settlements with the claimant's head office following the termination of their employment in Kuwait as a result of Iraq's invasion and occupation of Kuwait.

(b) Compensability

204. With respect to claims for increased employment costs, the Panel recalls the findings in its previous reports that salary payments made to unproductive employees are compensable "to the extent that the lack of productivity was a direct result of Iraq's invasion and occupation of Kuwait ... and the employee could not be reassigned to other productive tasks".<sup>130</sup> In addition, as found in prior reports, contractually or legally required expenses incurred in terminating employment, rather than continuing to incur unproductive employment costs, are mitigation expenses and, as such, are compensable in principle.<sup>131</sup>

205. The Panel considers that these principles apply equally to salary payments made to unproductive employees based in compensable locations other than Iraq and Kuwait during the compensable periods, to the extent that the lack of productivity was a direct result of military operations or the threat of military action following Iraq's invasion and occupation of Kuwait rather than other circumstances. Salary payments to employees after evacuation from compensable locations are compensable only when the employee could not be reassigned to other productive tasks and the non-productivity was caused directly by Iraq's invasion and occupation of Kuwait.<sup>132</sup>

206. With respect to the airfare and related termination expenses incurred by the claimant for three of its employees, the Panel finds that the claim is compensable as the employees had been specifically retained by the claimant's head office in Tokyo to work on site in Kuwait with respect to a particular engineering project and, following the disruption of the contract, travelled to the head office to negotiate termination settlements.

207. The Panel is particularly mindful that in claims of this type, related parties, such as the claimants' employees, may have also sought compensation from the Commission for the loss of salary or termination of their employment contracts. Consequently, the Panel reviews the secretariat's cross-check investigation for related claims before the Commission and takes the further action described in paragraphs 16 and 17 above.

208. The Panel applies the above findings to the claim under review. The Panel also undertakes a further inquiry into the claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations with respect to the claim are set forth in annex II.

## 7. Rental payments

### (a) Claims description

209. Three claimants seek compensation for the loss of the benefit of payments made in respect of offices or employee accommodation in Kuwait, Iraq and northern Saudi Arabia that could not be used because of Iraq's invasion and occupation of Kuwait. These payments include pre-paid or advance payments for offices and accommodation in Iraq, Kuwait and northern Saudi Arabia that covered a period of time following 2 August 1990 when the claimants were forced to cease their operations in the area.

210. One of the claimants also seeks compensation for advance lease payments made in respect of office equipment, office furnishings and vehicles in Al Kobar in northern Saudi Arabia, for periods of time between 2 August 1990 and 2 March 1991. The claimant states that these properties could not be used because of the military situation in the area following Iraq's invasion and occupation of Kuwait.

### (b) Compensability

211. In its previous reports, the Panel found that payments for rent and other services for the period 2 August 1990 to 2 March 1991 in connection with premises in Iraq or Kuwait that the claimant could not utilize are compensable in principle.<sup>133</sup> As determined in prior reports, rental payments in the case of businesses are best considered within a loss of profits.<sup>134</sup> In the claims under review, however, it is not possible to value the claims for rental payments as an element of a loss of profits because the claimants did not submit a claim for loss of profits. In such cases, the Panel considers that the advance payments created an entitlement to the use of an asset and, to the extent that the claimant's inability to receive the full benefit of those payments was the direct result of Iraq's invasion and occupation, such payments are compensable in principle.<sup>135</sup>

212. The Panel considers that the principle applies equally to claims described above for pre-payments in respect of premises and equipment in other compensable areas, such as northern Saudi Arabia, during the compensable period.

213. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations with respect to each claim are set forth in annex II.

8. Legal fees other than claim preparation costs

(a) Claims description

214. One claimant seeks to recover the cost of legal services allegedly incurred to retain a lawyer in Kuwait in 1989 in an effort to recover payment from a Kuwaiti buyer for three unpaid shipments made in May 1988. The general question of costs incurred in the collection of unpaid debts owed by Iraqi or Kuwaiti parties is addressed in paragraphs 50 and 63 above, respectively.

(b) Compensability

215. The Panel recalls its findings in its ninth report that claims for legal fees are compensable in principle if the situation necessitating the engagement of legal services was a direct result of Iraq's invasion and occupation of Kuwait and to the extent such fees are reasonable in amount.<sup>136</sup>

216. The Panel finds that in the present case, the legal costs claimed are not compensable, as costs pre-dating Iraq's invasion and occupation of Kuwait presumptively are not a direct result of the invasion.

E. Payment or relief to others

217. A number of claimants allege that, as a direct result of Iraq's invasion and occupation of Kuwait, they made payments or provided benefits to employees. The compensation sought by the claimants is addressed in this section in the following categories: (1) costs incurred in evacuating, relocating or repatriating employees from Iraq or Kuwait; (2) payment of detention benefits to employees who were detained or were otherwise unable to leave Iraq; (3) reimbursement of personal property losses to employees; and (4) costs incurred by Syrian railways and port authorities who had allocated resources in anticipation of providing humanitarian assistance to evacuees expected to travel through Syria from Iraq or Kuwait.

218. The Panel is particularly mindful that in claims of this type, related parties, notably the claimants' employees themselves, may have also sought compensation from the Commission for the same payments claimed by the claimants. Consequently, the Panel reviews the secretariat's cross-check investigation for related claims before the Commission and takes the further action described in paragraphs 16 and 17 above.

1. Evacuation, relocation and repatriation costs

(a) Claims description

219. One claimant seeks to recover costs incurred in evacuating, relocating or repatriating employees working in Al Kobar in northern Saudi Arabia. The costs involved are for transportation out of this area in August 1990 and January 1991, as well as for lodging and food provided during such journeys.

(b) Compensability

220. The Panel recalls the findings in its third report that evacuation costs are compensable if actual military operations took place in, or a threat of military action was directed at, the location from which persons were evacuated.<sup>137</sup> The Panel refers to its delineation of the areas subject to military operations and the threat of military action set forth in paragraph 143 above and concludes that the costs of evacuating employees from Al Kobar, Saudi Arabia, during the period between 2 August 1990 and 2 March 1991 are compensable in principle.

221. The Panel has previously determined that compensable evacuation costs are “temporary and extraordinary” expenses related to the repatriation of employees, including expenses incurred for accommodation and food. The Panel has also determined that “stop-over costs incurred at locations outside the home country of the evacuee, which are part of the on-going evacuation journey from [the compensable area] and which are not a significant interruption in that journey, are compensable on the same basis as costs incurred to evacuate individuals directly from these locations”.<sup>138</sup> The Panel has further found that expenses related to repatriation that would have been incurred by a claimant in any event are not compensable.<sup>139</sup>

222. The Panel applies the above findings to the claim under review for evacuation, relocation and repatriation costs. The Panel also undertakes a further inquiry into the claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

2. Detention allowances

(a) Claims description

223. One claimant allegedly seeks to recover compensation for support payments it made to the spouse of its representative in Kuwait, who was detained in Kuwait by Iraqi forces.

224. Another claimant seeks to recover expenses incurred with respect to its detained employees in Kuwait. These included costs of travel, accommodation, food as well as “souvenirs” and “welcoming/comforting dinners” for the hostages and their families.

(b) Compensability

225. With regard to support provided to detainees, this Panel has held that costs incurred in providing accommodation, food and medical assistance to such persons are compensable in principle to the extent that such costs were reasonable in the circumstances.<sup>140</sup> The Panel also refers to its finding in its third report that costs relating to the provision of support to family members of detainees are compensable only to the extent that they would not have been incurred in any event, were prompted by humanitarian considerations and were reasonable in amount.<sup>141</sup> It follows that discretionary expenses, such as “comfort” dinners for the released hostages and their families, as in the claim under review, are not compensable.

226. The Panel applies the above findings to those claims under review for detention allowances. The Panel also undertakes a further inquiry into each claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations with respect to each claim are set forth in annex II.

3. Personal property reimbursement

(a) Claims description

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

(b) Compensability

228. The Panel refers to the finding in its third report that payments made as reimbursement to employees for loss of personal property are compensable, in principle, "where [they] were made pursuant to legal obligations or otherwise appear justified and reasonable under the circumstances".<sup>142</sup>

229. The Panel applies the above findings to those claims under review for personal property reimbursement. The Panel also undertakes a further inquiry into each claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. Its recommendations are set forth in annex II.

4. Allocation of resources in anticipation of relief to evacuees

(a) Claims description

230. The Syrian Ministry of Transport has submitted a consolidated claim on behalf of the Syrian railway and port authorities for costs allegedly incurred as a result of emergency relief plans that were made in connection with Iraq's invasion and occupation of Kuwait. The claimant states that plans were made between mid-January and March 1991, at the request of the United Nations, for the possible provision of emergency assistance by the Syrian Government to evacuees fleeing from Iraq and Kuwait. These evacuees were expected to travel through Syria en route to various destinations.

231. According to the claimant, pursuant to a memorandum of understanding between the Ministry of State for Planning Activities in Syria and the Resident Co-ordinator for United Nations Programs Activities in Syria, dated 4 February 1991, the Syrian Government organized and planned humanitarian relief to be provided by various public agencies. In particular, it is asserted that Syrian railway facilities and staff were put on "standby" for the period 15 January to 31 March 1991 for the possible transport of evacuees and that storage space at the Tartous and Lattakia ports was set aside for supplies intended for these evacuees.

232. The claimant states that it was anticipated that all costs, including the use of Syrian storage and transport facilities, would be borne by the United Nations and that, to that end, a series of detailed

implementing agreements would be entered into with the relevant United Nations agency. The claimant also states that as the “transport of individuals and supplies did not take place except in very narrow limits”, the Syrian Government’s assistance in providing extensive humanitarian relief was not required and the arrangements made by the Syrian Government were never put into effect.

(b) Compensability

233. In considering whether the claim ought to be determined as a contract claim, the Panel notes that the documentation submitted does not establish that definitive terms of the framework agreement between the United Nations and the Syrian Government were agreed upon, and implementing agreements have not been provided. The Panel also notes that in any event, a claim based on an agreement with the United Nations would be a matter between the claimant and the United Nations and, in this regard, the Panel recalls the “E2A” Panel’s determination that the role of the panels of Commissioners is not to adjudicate contractual matters between a claimant and the other contracting party.<sup>143</sup>

234. However, the Panel notes that this claim may also be considered as one seeking compensation for “payment or relief to others”, a categorization that is independent from any contractual agreement to incur the expenses claimed.

235. The Panel recalls the previous determinations of the “F1” and “F2” Panels that expenditures incurred by a government in respect of emergency humanitarian relief provided to evacuees from Iraq or Kuwait during the period from 2 August 1990 to 2 March 1991, including expenses for transport and accommodation, constitute losses arising as a direct result of Iraq’s invasion and occupation of Kuwait, within the scope of Governing Council decision 7.<sup>144</sup>

236. Under the directness requirement of Security Council resolution 687 (1991), the availability of compensation for relief provided by governments to evacuees from Iraq or Kuwait is subject to definite conditions.<sup>145</sup> Notably, the claimant must demonstrate that expenditures for the provision of emergency humanitarian relief were actually incurred.<sup>146</sup> Another requirement is that the claimed expenditures be temporary and extraordinary in nature.<sup>147</sup>

237. The Panel finds that neither of these two requirements is met in the consolidated claim under review for costs allegedly incurred in the planning for evacuation assistance. The Panel is satisfied that at various levels of the Syrian Government, plans were formulated in anticipation of the need to render emergency assistance to evacuees and that subordinate agencies, including the railway and port authorities, took preliminary steps to mobilize equipment, facilities and staff to implement assistance. However, when the time came, the anticipated influx of evacuees through Syria did not occur and the contemplated relief operation was not necessary. The Panel further notes that the evidence does not demonstrate that the alleged losses were actually incurred,<sup>148</sup> or if they were, that they were temporary and extraordinary in nature.<sup>149</sup> Consequently, no compensation is recommended for this claim.

F. Loss of tangible property

1. Claims description

238. Six claimants seek compensation for a variety of tangible assets that were allegedly stolen, lost or destroyed in Iraq or Kuwait during the period of Iraq's invasion and occupation of Kuwait. The property in question typically includes household and office equipment, inventory, tools, machinery and vehicles and, in two cases, petty cash kept at offices in Iraq and Kuwait, respectively. In four cases, the property was under the control of the claimant immediately prior to Iraq's invasion and occupation of Kuwait. In the fifth one, part of the property claimed was in the custody of the claimant's agent in Kuwait for display at the agent's showrooms. In the sixth claim, the property was at the premises of a claimant's business associate in Iraq.

2. Compensability

239. The Panel recalls its earlier determination that claims for lost tangible property are compensable in principle if the record shows that the claimant's assets were in Kuwait or Iraq as of 2 August 1990 and such assets were destroyed during Iraq's invasion and occupation of Kuwait.<sup>150</sup> In addition, the Panel must be satisfied that the value of the lost assets has been sufficiently established. The Panel also recalls that, with respect to claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims.<sup>151</sup>

240. The Panel applies the above findings to those claims under review for the loss of tangible property. The Panel undertakes a further inquiry into each claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraphs 30 to 34 above. The Panel also verifies whether the amounts claimed for the property reflect appropriate valuation methodologies, including depreciation, normal maintenance or betterment.<sup>152</sup> Where the claimants have failed to do so, the Panel makes the necessary adjustments. Its recommendations are set forth in annex II.

## V. INCIDENTAL ISSUES

### A. Date of loss

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

242. With respect to the claims based on contract losses in this instalment, the Panel notes its earlier decisions and finds that the date of loss for each contract normally would depend on the facts and circumstances surrounding the non-performance of the contract.<sup>153</sup> However, given the large number of contracts before the Commission and the significance of one event (i.e. Iraq’s invasion and occupation of Kuwait) on contractual relations, the Panel finds that 2 August 1990 represents an appropriate and administrable date of loss for the contract claims now under consideration.<sup>154</sup>

243. With respect to claims for a decline in business or course of dealing leading to loss of profits or claims for increased costs, the Panel notes its earlier decisions and finds that such losses in this instalment were suffered over extended periods of time rather than at a particular moment or series of moments. Given these circumstances, the Panel selects the mid-point of the relevant compensable period (including potential relevant primary or secondary compensation periods, as the case may be) during which the particular loss occurred as the date of loss.<sup>155</sup>

244. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes, as in previous reports, that such losses likewise have been incurred throughout the compensable period applicable to the geographic area for which the costs were incurred and, therefore, the Panel selects the mid-point of the applicable compensable period as the date of loss for costs of this nature.<sup>156</sup>

245. With respect to claims for loss of tangible assets, the Panel follows its earlier decisions and selects 2 August 1990 as the date of loss, as that date generally coincides with the claimant’s loss of control over the assets in question in this instalment.<sup>157</sup>

### B. Currency exchange rate

246. Many of the claimants have advanced claims in currencies other than United States dollars. The Panel assesses all such claims and performs all claim calculations in the original currencies of the claims. Since the Commission issues its awards in United States dollars, however, the Panel must determine the appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The Panel is guided by its previous findings, and by the views of other panels. Particular rules are established for Kuwaiti dinars, set forth in paragraph 252 below.

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

248. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 242 above for such claims is 2 August 1990, follows its earlier decisions and adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.<sup>158</sup>

249. For claims for decline in business or course of dealing leading to loss of profits and claims for increased costs, the Panel follows its earlier decisions that the appropriate rate will be the average of the rates reported in the United Nations Monthly Bulletin for the months over which the particular claimant is compensated.<sup>159</sup>

250. For claims for payment or relief to others within this instalment, including evacuation costs and security measures, the Panel, noting that the date of loss set forth in paragraph 244 above for such claims is the mid-point of the compensable period, follows its earlier decisions and decides that the appropriate rate will be the rate reported in the United Nations Monthly Bulletin for the month in which that mid-point falls.<sup>160</sup>

251. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 245 above for such claims is 2 August 1990, follows its earlier decisions and adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.<sup>161</sup>

252. The above rules apply to claims stated in currencies other than the Kuwaiti dinar. For claims denominated in Kuwaiti dinars, the Panel, noting the extreme fluctuation in the value of that currency during the period of occupation of Kuwait and the earlier findings of this and other Panels, adopts the rate of exchange for 2 August 1990, namely the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.<sup>162</sup>

### C. Interest

253. 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”.

254. 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 241 to 245 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claim preparation costs

255. In a letter dated 6 May 1998, the Executive Secretary of the Commission advised the Panel that the Governing Council intends to resolve the issue of claim preparation costs at a future date. Accordingly, the Panel takes no action with respect to claims for such costs.

VI. RECOMMENDATIONS

256. Based on the foregoing, the Panel recommends that the amounts set out in annex II below, totalling USD 18,336,397, be paid in compensation for direct losses suffered by the claimants as a result of Iraq's unlawful invasion and occupation of Kuwait.

Geneva, 13 December 2002

(Signed) Mr. Bernard Audit  
Chairman

(Signed) Mr. José María Abascal  
Commissioner

(Signed) Mr. David D. Caron  
Commissioner

Notes

<sup>1</sup> These withdrawals and the deferred claim are noted in the tabular summary of the Panel's recommendations attached as annex II.

<sup>2</sup> This figure includes amounts claimed for interest and claim preparation costs. As explained in paragraphs 253 and 255 of this report, the Governing Council will consider claims for interest, where an amount has been awarded for the principal sum claimed, at a future date. As explained in note 136 of this report, the Governing Council will also consider the issue of claim preparation costs at a later date.

<sup>3</sup> E2(1) report, paragraphs 38 to 48.

<sup>4</sup> See, for example, E2(3) report, paragraphs 180 to 182 (general methodology); E2(2) report, paragraphs 146 to 152 (decline in business); E2(3) report, paragraphs 175 to 179 (verification procedures), 198 and 199 (contract losses), 200 and 201 (evacuation costs), 202 (payment or relief to others), 203 to 207 (tangible property and cash); and E2(11) report, paragraph 103 (interrupted contract losses). See also methodology of "E2A" Panel in the E2(6) report, paragraphs 117 to 119 and 126 to 127 (increased costs).

<sup>5</sup> See Governing Council decision 7, paragraph 25; and Governing Council decision 13, generally.

<sup>6</sup> More specifically, the Panel requested the secretariat to ascertain whether other claims had been submitted to the Commission with respect to the same projects, transactions, or property as those forming the subject matter of the claims under review. For each potentially compensable claim, the secretariat has searched the database of the Commission to ascertain whether another claim has been filed by the same claimant or by a related party. (For example, see paragraphs 69, 81, 207 and 218 of this report). Where a related party is found, the secretariat then reviews the pertinent claim files to ascertain whether duplicate or overlapping claims exist. If compensation has been awarded in the related claim, the extent to which the prior award covers the same loss as the present claim is evaluated. The secretariat reports the results of this investigation to the Panel and, as appropriate, the Panel takes the further action described in paragraphs 16 and 17 of this report.

<sup>7</sup> See also the "E2A" Panel's finding in the E2(4) report, paragraph 211.

<sup>8</sup> In one claim involving unpaid shipments to Kuwait, the claimant's insurers entered into a settlement agreement with the buyer in Kuwait for part payment of the outstanding sums. Although a partial payment in full settlement of a claim does not necessarily preclude a claim for the balance before the Commission (see E2(4) report, paragraph 138), the Panel rejected the claim as the claimant did not provide any details of the settlement agreement as would permit the Panel to assess whether there remained an uncompensated direct loss.

<sup>9</sup> E2(7) report, paragraph 13. See also E2(4) report, paragraph 207; E2(9) report, paragraph 18; and E2(11) report, paragraph 17.

<sup>10</sup> In one case the Panel was satisfied that the payment received by the claimant from the government export-credit agency was in the form of a loan, which the claimant acknowledged it was obliged to repay to the agency.

<sup>11</sup> Such claims are identified, by way of notes, in the table of recommended awards in annex II.

<sup>12</sup> E2(7) report, paragraph 14.

<sup>13</sup> E2(1) report, paragraphs 87 to 89.

<sup>14</sup> Ibid., paragraph 90.

<sup>15</sup> See Governing Council decision 15, paragraph 6. See also E2(1) report, paragraph 108.

<sup>16</sup> Governing Council decision 15, paragraph 9 provides that “[t]he trade embargo and related measures are the prohibitions in United Nations Security Council resolution 661 (1990) and relevant subsequent resolutions and the measures taken by states in anticipation thereof and pursuant thereto, such as the freezing of assets by Governments.”

<sup>17</sup> Governing Council decision 9, paragraph 6. See also Governing Council decision 7, paragraph 9, and Governing Council decision 15, paragraph 9.

<sup>18</sup> E2(4) report, paragraph 157.

<sup>19</sup> Paragraph 2 of article 36 of the Rules.

<sup>20</sup> In some instances, claimants failed to submit documents other than a claim form and a brief statement of claim. In others, claimants submitted reports prepared by in-house or consultant accountants or loss adjusters but failed to file the financial records supporting such reports.

<sup>21</sup> See E2(2) report, note 3.

<sup>22</sup> E2(4) report, paragraph 77; E2(9) report, notes 8 and 14; and E2(11), paragraph 31.

<sup>23</sup> In one claim, compensation is sought for the non-payment of goods shipped to Iraq that had been sold pursuant to a sales contract with an agent in a third country. In considering this claim, the Panel applied the principles set forth at paragraphs 74 and 75 below.

<sup>24</sup> E2(3) report, paragraphs 106 to 108. See also E2(4) report, paragraphs 86 and 87.

<sup>25</sup> As stated in the E2(1) report, paragraph 90. “In the case of contracts with Iraq, where the performance giving rise to the original debt had been rendered by a claimant more than three months prior to 2 August 1990, that is, prior to 2 May 1990, claims based on payments owed, in kind or in cash, for such performance are outside of the jurisdiction of the Commission as claims for debts or obligations arising prior to 2 August 1990.”

<sup>26</sup> E2(1) report, paragraphs 90, 104 and 105; and E2(4) report, paragraphs 84 and 89.

<sup>27</sup> E2(4) report, paragraph 96.

<sup>28</sup> E2(4) report, paragraphs 91 to 96; and E2(8) report, paragraph 66. See also this Panel’s findings in the E2(7) report, paragraph 63; E2(9) report, paragraph 37; and E2(11) report, paragraph 38.

<sup>29</sup> E2(1) report, paragraph 98.

<sup>30</sup> E1(3) report, paragraph 330.

<sup>31</sup> E2(1) report, paragraphs 87 and 96; and E2(11) report, paragraph 42. See also E2(4) report, paragraph 83; and E2(10) report, paragraph 51.

<sup>32</sup> E2(4) report, paragraph 115. These factual circumstances cited by the “E2A” Panel include Iraq’s adoption of Act 57 (1990) by which Iraqi state organizations, corporations and citizens were

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

<sup>33</sup> Where a claim is made for both a decline in revenue and unpaid receivables, and when decline in revenue awards are made, awards for unpaid receivables are examined in order to avoid multiple compensation for the same loss. See E2(7) report, note 22; E2(9) report, note 27; and E2(11) report, paragraph 43.

<sup>34</sup> E2(4) report, paragraphs 117 to 119; and E2(6) report, paragraph 42.

<sup>35</sup> Ibid.

<sup>36</sup> Legal fees incurred in an effort to collect a compensable debt qualify as mitigation expenses and, as such, are compensable to the extent that they are reasonable in amount. See E2(4) report, paragraph 203(d); E2(9) report, paragraph 29; and E2(11) report, paragraph 46.

<sup>37</sup> E2(1) report, paragraph 173. This finding applies except where the records show that the goods were not subject to the United Nations trade embargo or that the shipment was approved by the Sanctions Committee of the United Nations.

<sup>38</sup> Ibid. See also Security Council resolution 661 (1990), paragraph 3(c), in which the Security Council decided that all States shall prevent “[t]he sale or supply by their nationals or from their territories or using their flag vessels of any commodities or products, including weapons or any other military equipment, whether or not originating in their territories but not including supplies intended strictly for medical purposes, and, in humanitarian circumstances, foodstuffs, to any person or body in Iraq or Kuwait or to any person or body for the purposes of any business carried on in or operated from Iraq or Kuwait, and any activities by their nationals or in their territories which promote or are calculated to promote such sale or supply of such commodities or products.”

<sup>39</sup> E2(1) report, paragraph 145. See also E2(2) report, paragraph 89; and E2(3) report, paragraph 154.

<sup>40</sup> E2(5) report, paragraph 75.

<sup>41</sup> See E2(4) paragraph 139.

<sup>42</sup> E2(4) report, paragraph 151, with references to E2(1) report, paragraphs 157 to 163; E2(2) report, paragraphs 62 to 68; and E2(3) report, paragraphs 55 to 58.

<sup>43</sup> See E2(9) report, paragraph 84.

<sup>44</sup> E2(1) report, paragraph 118; E2(9) report, paragraph 50; and E2(11) report, paragraph 61.

<sup>45</sup> The “compensable area” is an area previously delineated by the Panel as having been subject to actual military operations or the threat of military action for defined periods. See E2(3) report, paragraph 77. The portion of this area relevant to this instalment is summarized in table 3 at paragraph 143 of this report.

<sup>46</sup> E2(9) report, paragraph 51. See also E2(6) report, paragraphs 80 and 81; E2(8) report, paragraphs 110 and 111; and E2(11) report, paragraph 62.

<sup>47</sup> E2(6) report, paragraph 83; E2(8) report, paragraph 112; E2(9) report, paragraph 51; and E2(11) report, paragraph 62.

<sup>48</sup> Governing Council decision 9, paragraph 6; and Governing Council decision 15, paragraph 9 (IV). See also paragraph 29 of this report.

<sup>49</sup> E2(4) report, paragraph 202(a).

<sup>50</sup> Ibid.

<sup>51</sup> Ibid., paragraph 203(b).

<sup>52</sup> E2(9) report, paragraphs 53 and 54; and E2(11) report, paragraph 63.

<sup>53</sup> See E2(1) report, paragraph 124; E2(3) report, paragraph 114; E2(9) report, paragraph 54; and E2(11) report, paragraph 63.

<sup>54</sup> E2(11) report, paragraph 88, with reference to E2(4) report, paragraph 141.

<sup>55</sup> E2(4) report, paragraphs 145 and 146.

<sup>56</sup> E2(4) report, paragraph 147(b); E2(6) report, paragraph 60; and E2(10) report, paragraph 87.

<sup>57</sup> E2(6) report, paragraph 60. See also this Panel's determinations in E2(7) report, paragraph 79; and E2(11) report, paragraph 71.

<sup>58</sup> See E2(12) report, note 43, referring to "Report to the Secretary-General by a United Nations mission, led by Mr. Abdulrahim A. Farah, former Under-Secretary General, assessing the scope and nature of damage inflicted on Kuwait's infrastructure during the Iraqi occupation of the country from 2 August 1990 to 27 February 1991" (S/22535) (29 April 1991) (the "Farah Report").

<sup>59</sup> In recommending no compensation with respect to the goods allegedly lost or destroyed en route to Saudi Arabia, the Panel noted that the claimant's documentation included a letter dated 12 November 2001 from the claimant's customer stating that it had paid for the goods, and that it was rejecting the goods and demanding a refund.

<sup>60</sup> For example, as noted by the "E2A" Panel, depending on the terms of the contract, the risk of loss may have passed to the buyer when the goods were handed over to the first carrier. E2(6) report, note 33. See also E2(11) report, note 49.

<sup>61</sup> See paragraph 17 above. See also E2(4) report, paragraphs 143 and 144; E2(6) report, paragraph 61; E2(10) report, paragraph 88; and E2(11) report, paragraph 73.

<sup>62</sup> E2(9) report, paragraph 74.

<sup>63</sup> E2(11) report, paragraph 74.

<sup>64</sup> E2(4) report, paragraphs 120 to 123.

<sup>65</sup> E2(4) report, paragraphs 148 and 149. As noted by the "E2A" Panel in previous reports, the effects on the economy and population of Kuwait caused by Iraq's invasion and occupation are well documented in United Nations reports, as well as in other panel reports of this Commission. Within hours of entering Kuwait, Iraqi forces seized control of the country, closing all ports and the airport, imposing a curfew, and cutting off the country's international communications links. Access to Kuwait by sea was prevented by the laying of mines in its offshore waters. In addition, there was widespread destruction of

property by Iraqi forces and a breakdown of civil order. The E2(4) report, paragraphs 127 to 133, cites the Farah Report (see note 58 above); United Nations Economic and Social Council (ECOSOC), "Report on the Situation of Human Rights in Kuwait under Iraqi Occupation, by Walter Kälin, Special Rapporteur of the ECOSOC Commission on Human Rights", (E/CN.4/1992/26) (16 January 1992). See also E2(1) report, paragraphs 146 to 147.

<sup>66</sup> See for example, E2(9) report, paragraph 84.

<sup>67</sup> E2(4) report, paragraphs 161, 162 and 203(d); E2(10) report, paragraph 82; and E2(11) report, paragraph 85.

<sup>68</sup> E2(4) report, paragraph 203; E2(10) report, paragraph 83; and E2(11) report, paragraph 86.

<sup>69</sup> E2(1) report, paragraph 98.

<sup>70</sup> Ibid., paragraphs 90 and 98.

<sup>71</sup> See E2(1) report, paragraph 100; E2(6) report, paragraph 78; and E2(11) report, paragraph 98.

<sup>72</sup> See also E2(4) report, paragraph 123.

<sup>73</sup> Ibid., paragraph 149.

<sup>74</sup> Governing Council decision 9, paragraph 10. See also E2(4) report, paragraph 150.

<sup>75</sup> See, for example, E2(9) report, paragraph 84.

<sup>76</sup> E2(4) report, paragraph 164.

<sup>77</sup> E2(4) report, paragraph 157; E2(9) report, paragraph 67; and E2(11) report, paragraph 103.

<sup>78</sup> See, for example, Governing Council decision 9, paragraphs 8 and 9; E2(3) report paragraph 199; E2(7) report, paragraph 7; and E2(11) report, paragraph 103.

<sup>79</sup> See E2(9) report, paragraph 67; and E2(11) report, paragraph 103.

<sup>80</sup> E2(9) report, paragraph 68.

<sup>81</sup> E2(4) report, paragraph 166.

<sup>82</sup> See, in relation to contracts for the supply of services, E2(9) report, paragraph 69; and E2(11) report, paragraph 105.

<sup>83</sup> Governing Council decision 9, paragraph 10.

<sup>84</sup> E2(7) report, paragraph 72; E2(9) report, paragraph 70; and E2(11) report, paragraph 106.

<sup>85</sup> E2(4) report, paragraph 125; and E2(10) report, paragraph 105.

<sup>86</sup> E2(10) report, paragraphs 95 and 107.

<sup>87</sup> See, for example, E2(2) report, paragraphs 73 to 78.

<sup>88</sup> Governing Council decision 9, paragraph 11. See also E2(3) report, paragraph 105.

<sup>89</sup> See also E2(9) report, paragraphs 95 to 102; and E2(11) report, paragraphs 114 to 119.

<sup>90</sup> For similar findings, see E2(2) report, paragraph 59; E2(6) report, paragraph 93; E2(9) report, paragraph 95; and E2(11) report, paragraph 114.

<sup>91</sup> In its E2(2) report, this Panel concluded in paragraph 64 that “military operations” included both “actual and specific activities by Iraq in its invasion and occupation of Kuwait, or by the Allied Coalition in its efforts to remove Iraq’s presence from Kuwait”. In its E2(1) report, this Panel considered the meaning of a “threat of military action” and in paragraphs 158 to 163, concluded that a “threat” of military action outside of Kuwait must be a “credible and serious threat that was intimately connected to Iraq’s invasion and occupation” and within the actual military capability of the entity issuing the threat, as judged in the light of “the actual theatre of military operations during the relevant period”.

<sup>92</sup> E2(3) report, paragraph 77.

<sup>93</sup> E2(2) report, paragraph 81.

<sup>94</sup> Ibid., paragraph 142. See also E2(9) report, paragraph 98; and E2(11) report, paragraph 116.

<sup>95</sup> E2(3) report, paragraph 77.

<sup>96</sup> See E2(3) report, paragraph 119.

<sup>97</sup> E2(9) report, paragraph 99 and note 72.

<sup>98</sup> To the extent that the claimant realised revenue from operations with Kuwait Airways before that date, these amounts were offset against calculated losses.

<sup>99</sup> See, for example, F3(3.2) report, paragraphs 242 to 275 (describing, notably, extensive loss and damage to the Kuwait Air Force’s aircraft, ground equipment, air defense and auxilliary support and communication systems).

<sup>100</sup> E2(2) report, paragraph 78; E2(3) report, paragraphs 101 and 102; E2(4) report, paragraph 181; E2(5) report, paragraph 114; E2(6) report, paragraphs 99 and 100; E2(7) report, paragraph 89; E2(9) report, paragraph 100; and E2(11) report, paragraph 117.

<sup>101</sup> See also E2(6) report, paragraph 101; and E2(11) report, paragraph 118.

<sup>102</sup> E2(2) report, paragraph 78. See, for example, E2(9) report, paragraph 107; and E2(11) report, paragraph 123.

<sup>103</sup> See also E2(3) report, paragraph 196; and E2(11) report, paragraph 125.

<sup>104</sup> As this claim could also be approached as one for an interrupted contract with a Kuwaiti party, the Panel did consider the claim under that characterization, but rejected it on the basis of insufficiency of evidence.

<sup>105</sup> Four of the routes involve destinations in the Middle East, for example, Kuwait, Doha, Bahrain and Dubai. The remaining three routes are for final destinations in India or Pakistan, with transit stops in the Middle East at Dhahran, Abu Dhabi or Sharjah.

<sup>106</sup> E2(3) report, paragraph 105. See also E2(7) report, paragraph 23; E2(9) report, paragraph 102; and E2(11) report, paragraph 130.

<sup>107</sup> E2(9) report, paragraph 120.

<sup>108</sup> Ibid.

<sup>109</sup> E2(3) report, paragraphs 133 and 134; and E2(9) report, paragraph 121.

<sup>110</sup> E2(9) report, paragraph 122. These claims included a claim by an airline based in the Philippines which provided catering services at an airport in the Philippines to airlines from Kuwait, Saudi Arabia, Bahrain and elsewhere; a claim by the sole handling agent at the Dubai International Airport that provided ground services for all airlines operating at the airport; and a claim by a shipping agent at Italian ports who was appointed the sole general agent for several Kuwaiti shipping lines and was responsible for the provision of all supplies and services while the vessels were in port.

<sup>111</sup> Ibid. See also generally E2(3) report, note 81.

<sup>112</sup> See, for example, F2(1) report, paragraphs 204 to 207 (overflight and landing fees claimed by Jordan Civil Aviation Authority); and F2(3) report, paragraphs 368 to 371 (overflight, landing and other fees claimed by a Saudi Arabian airport authority). The “F2” Panel determined that restrictions to civil aviation traffic in relation to Saudi Arabia and Jordanian airspace directly resulted from Iraq’s invasion and occupation of Kuwait and, in particular, that the loss of revenue from the decline in landing and other fees due to such restrictions was compensable in principle.

<sup>113</sup> See, for example, E2(9) report, paragraph 123 (the claim by the Egyptian postal authority). See also E2(7) report, paragraphs 20 to 26 where the Panel determined that the requirements of paragraph 11 of Governing Council decision 9 were met by telecommunication claimants which had a regular course of dealing with Iraq or Kuwait under bilateral agreements that, although not guaranteeing any particular volume of exchanges, set forth obligations to handle international telecommunication exchange services and the basic tariffs for such services.

<sup>114</sup> E2(3) report, paragraphs 97 to 99.

<sup>115</sup> See note 112 above with regard to the “F2” Panel’s determination of the compensability of claims for landing fees.

<sup>116</sup> The “F2” Panel came to a similar conclusion with respect to the claims by the Saudi Arabian airport authorities for losses in overflying and landing fees. See for example, F2(3) report, paragraph 371.

<sup>117</sup> The Panel notes that the Syrian Arab Republic was not the subject of any specific threat of military action by Iraq and recalls the determination in its second report that the general apprehension felt by actual and potential visitors, even if supported in some instances by general government travel advisories or understandable in the circumstances, does not satisfy the “directness” requirement. See E2(2) report, paragraph 69. Consequently, the Panel decides that losses attributable to the general decline in the number of passengers departing Syrian airports to locations other than the compensable area are not a direct result of the invasion and are, therefore, not compensable.

<sup>118</sup> E2(9) report, paragraphs 118 and 124.

<sup>119</sup> E2(3) report, paragraphs 134 to 136.

<sup>120</sup> One illustration is a lengthy time-charter or a contract of affreightment covering several voyages to compensable areas. See ibid.

<sup>121</sup> Ibid.; and E2(9) report, paragraph 125.

<sup>122</sup> E2(9) report, paragraphs 119 and 125.

<sup>123</sup> E2(4) report, paragraphs 162 and 203(d); E2(9) report, paragraph 153; and E2(11) report, paragraph 139.

<sup>124</sup> E2(11) report, paragraph 143.

<sup>125</sup> Ibid. See also E2(5) report, paragraph 100.

<sup>126</sup> E2(3) report, paragraph 99.

<sup>127</sup> E2(3) report, paragraph 95. The Panel noted that there was, indeed, a significant rise in oil prices, beginning in August 1990. However, the increase soon abated, so that by January 1991, prices had almost reverted to their pre-invasion levels.

<sup>128</sup> E2(3) report, paragraphs 94 to 96. See also E2(9) report, paragraph 151.

<sup>129</sup> E2(3) report, paragraph 93; E2(9) report, paragraph 152; and E2(11) report, paragraph 151.

<sup>130</sup> E2(5) report, paragraph 128. See also E2(1) report, paragraphs 213 to 215 and 237 to 238; E2(9) report, paragraph 64; and E2(11) report, paragraph 154.

<sup>131</sup> See E2(3) report, paragraph 161; E2(5) report, paragraph 128; E2(9) report, paragraph 64; and E2(11) report, paragraph 154.

<sup>132</sup> See E2(9) report, paragraph 64.

<sup>133</sup> E2(1) report, paragraph 234; E2(5) report, paragraphs 135 and 136; E2(9) report, paragraph 135; and E2(11) report, paragraph 159.

<sup>134</sup> E2(3) report, paragraphs 157 and 158; E2(5) report, paragraph 136; E2(7) report, paragraph 122; E2(9) report, paragraph 135; and E2(11) report, paragraph 159.

<sup>135</sup> Ibid.

<sup>136</sup> See, for example, E2(9) report, paragraph 138; and E2(11) report, paragraph 162. In making this finding, the Panel does not touch on the question of the compensability of costs incurred in respect of the preparation of a claim before the Commission. In a letter dated 6 May 1998, the Executive Secretary of the Commission advised the Panel that the Governing Council will consider the issue of claims preparation costs at a future date. Accordingly, the Panel makes no determination with respect to such claims (see paragraph 255 of this report).

<sup>137</sup> E2(3) report, paragraph 82 (citing E2(2) report, paragraph 60; and F1(1.1) report, paragraphs 94 to 96). See also E2(1) report, paragraph 228; E2(5) report, paragraphs 147 and 148; E2(7) report, paragraph 100; and E2(9) report, paragraph 172.

<sup>138</sup> E2(3) report, paragraph 83. See also E2(7) report, paragraph 102; E2(9) report, paragraph 173; and E2(11) report, paragraph 170.

<sup>139</sup> See E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177 to 178. See also E2(7) report, paragraph 102; E2(9) report, paragraph 173; and E2(11) report, paragraph 170.

<sup>140</sup> E2(3) report, paragraph 79, citing the E3(1) report, paragraphs 177 to 178. See also E2(7) report, paragraph 107; E2(9) report, paragraph 167; and E2(11) report, paragraph 174.

<sup>141</sup> E2(3) report, paragraph 146, referring to E1(3) report, paragraphs 433-435 and to F1(1.1) report, paragraph 85. See also E2(7) report, paragraph 108; E2(9) report, paragraph 168; and E2(11) report, paragraph 174.

<sup>142</sup> E2(3) report, paragraph 162. See also E2(9) report, paragraph 177; and E2(11) report, paragraph 180.

<sup>143</sup> E2(4) report, paragraph 155.

<sup>144</sup> Paragraph 36 of Governing Council decision 7 establishes that compensation is available to reimburse “payments made or relief provided by Governments ... for losses covered by any of the criteria adopted by the Council”. Among the criteria for direct losses, paragraph 34(b) of decision 7 specifies those losses that were suffered as a result of the “departure of persons from or their inability to leave Iraq or Kuwait” between the period from 2 August to 2 March 1991. Evacuees from Iraq or Kuwait are persons who departed Iraq or Kuwait within the scope of paragraph 34(b). Therefore expenditures incurred by a government in respect of emergency humanitarian relief provided to evacuees fall within the scope of paragraphs 34(b) and 36 of decision 7 and consist direct losses. See, for example, F1(4) report, paragraph 20; and F2(1) report, paragraph 29.

For transport, see F1(5) report, paragraphs 73(b) and 78; E2(3) report, paragraph 81; and E2(9) report, paragraphs 171 and 174. For accommodation, see F1(5) report, paragraphs 67 and 70; and E2(9) report, paragraph 173. For stop-over costs, see F1(4) report, paragraphs 138 and 143; E2(3) report, paragraph 83; E2(7) report, paragraph 102; and E2(9) report, paragraph 173.

<sup>145</sup> See F2(1) report, paragraph 31 and, generally, paragraphs 47 to 54. See also F1(4) report, paragraph 21.

<sup>146</sup> See, for example, F2(1) report, paragraph 47; and F1(5) report, paragraph 28. As stated by the “F1” Panel, in dealing with government contributions to relief organizations to assist refugees from Iraq or Kuwait, to satisfy the directness requirement, contributions “must have been actually used to respond to the specific and urgent need.” See F1(4) report, paragraph 21.

<sup>147</sup> The “F2” Panel has concluded, for example, that expenditures which were not temporary and extraordinary in nature do not directly result from Iraq’s invasion and occupation of Kuwait. See F2(1) report, paragraph 31.

<sup>148</sup> There is no evidence of actual expenditures, only an allocation of storage space at both ports. Moreover, it does not appear to be the claimant’s contention that the railway and the port authorities were deprived of revenue by reason of the respective emergency relief plans to set aside facilities, equipment and staff, as the claimant, in fact, states that the port authorities “did not refuse storage to any customer on account of the fact that it set aside space for the UN”.

<sup>149</sup> For example, the Tartous and Lattakia port authorities have merely submitted evidence of the monthly payroll for its employees and their net monthly income for the period 1987 to 1992. In addition,

the port authorities have provided the summary of storage costs and various expenses for the same period. The railway authority has also submitted its payroll records and statistical information for the period 1987 to 1992.

<sup>150</sup> For example, E2(3) report, paragraph 167; E2(5) report, paragraphs 151 and 152; E2(7) report, paragraph 116; E2(9) report, paragraph 188; and E2(11) report, paragraph 185.

<sup>151</sup> E2(3) report, paragraph 206; E2(5) report, paragraph 152; E2(6) report, paragraph 130; E2(7) report, paragraph 116; E2(9) report, paragraph 188; and E2(11) report, paragraph 185.

<sup>152</sup> E2(1) report, paragraph 271; E2(3) report, paragraph 204; and E2(11) report, paragraph 186.

<sup>153</sup> See E2(3) report, paragraph 211.

<sup>154</sup> Ibid.

<sup>155</sup> Ibid., paragraphs 209 and 210. As to the definition of compensable periods, see paragraphs 142 et seq.

<sup>156</sup> E2(3) report, paragraph 212.

<sup>157</sup> Ibid., paragraph 213.

<sup>158</sup> See E2(7) report, paragraph 133.

<sup>159</sup> See E2(3) report, paragraph 216.

<sup>160</sup> Ibid., paragraph 218; F1(1.1) report, paragraph 101; and E2(7) report, paragraph 134.

<sup>161</sup> See E2(7) report, paragraph 136.

<sup>162</sup> See E2(3) report, paragraph 220.

Annex I

E2(13) LIST OF REASONS STATED IN ANNEX II FOR DENIAL IN WHOLE OR IN PART OF THE CLAIMED AMOUNT

<u>No.</u>	<u>Reason</u>	<u>Explanation</u>
COMPENSABILITY		
1	“Arising prior to” exclusion.	All or part of the claim is based on a debt or obligation of Iraq that arose prior to 2 August 1990 and is outside the jurisdiction of the Commission pursuant to Security Council resolution 687 (1991).
2	Part or all of loss is not direct.	The type of loss, in whole or part, is in principle not a direct loss within the meaning of Security Council resolution 687 (1991).
3	Part or all of loss is outside compensable period.	All or part of the loss occurred outside the period of time during which the Panel has determined that a loss may be directly related to Iraq’s invasion and occupation of Kuwait.
4	Part or all of loss is outside compensable area.	All or part of the loss occurred outside the geographical area within which the Panel has determined that a loss may be directly related to Iraq’s invasion and occupation of Kuwait.
5	Part or all of claim is unsubstantiated.	The claimant has failed to file documentation substantiating its claim; or, where documents have been provided, these are not sufficient to demonstrate the circumstances or amount of part or all of the claimed loss as is required under article 35 of the Rules.
6	No proof that part or all of the loss is direct.	The claimant has failed to submit sufficient evidence to demonstrate that the loss was a direct result of Iraq’s invasion and occupation of Kuwait.
7	No proof of actual loss.	The claimant has not established that all or a part of the claimed loss was suffered.
8	Failure to comply with formal filing requirements.	The claimant has failed to meet the formal requirements for the filing of claims as specified under article 14 of the Rules.
9	Non-compensable bank balance held in Iraq.	The claimant has not established that the funds were exchangeable for foreign currency and, accordingly, that it had a reasonable expectation that it could transfer the funds out of Iraq.
10	Trade embargo is sole cause.	The loss claimed was caused exclusively the application of the trade embargo or related measures imposed by or in implementation of Security Council resolution 661 (1990) and other relevant resolutions.
11	Loss is not compensable under Governing Council decision 19.	The claim relates to costs in connection with operations of the Allied Coalition Forces.
VALUATION		

<u>No.</u>	<u>Reason</u>	<u>Explanation</u>
12	Insufficient evidence of value of claimed loss.	The claimant has not produced sufficient evidence to prove the value of the claimed loss. The claimant has either failed to file any documentation to establish the value of the loss; or, where documents have been provided, these do not sufficiently support the value of part or all of the loss.
13	Calculated loss is less than loss alleged.	Applying the Panel's valuation methodology, the value of the claim was assessed to be less than that asserted by the claimant.
14	Failure to establish appropriate efforts to mitigate.	The claimant has not taken such measures as were reasonable in the circumstances to minimize the loss as is required under paragraph 6 of Governing Council decision 9 and paragraph 9 (IV) of decision 15.
15	Reduction or denial 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, or, alternatively, that the claimant has previously received compensation for the same loss from another source. Accordingly, the amount of compensation already received by the claimant for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3.
OTHER GROUNDS		
16	Interest.	The issue of methods of calculation and of payment of interest will be considered by the Governing Council at the appropriate time pursuant to Governing Council decision 16.
17	Principal sum not compensable.	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award amount is recommended for interest claimed on such principal amounts.
18	Claim preparation costs.	The issue of claim preparation costs is to be resolved by the Governing Council at a future date.



Annex II

RECOMMENDED AWARDS FOR THE THIRTEENTH INSTALMENT OF "E2" CLAIMS

Table of recommendations

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
1	Austria	4000130	Futurit Werk A.G.	ATS	34,930,715	3,176,097	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ATS	34,930,715	ATS	0	0	"Arising prior to" exclusion	Paras. 36-45	0
2	China	4001033	Shanghai Light Industrial Products Import & Export Corporation	USD	28,453,705	28,453,705	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	21,556,316	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
							Claim preparation costs		USD	unspecified	USD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	
							Interest		USD	6,897,389 and further interest	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Principal sum not compensable	Paras. 36-45, 47	
3	China	4001035	Shanghai Medicines & Health Products Import & Export Corporation	USD	1,226,810	1,226,810	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	786,940	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	28,829

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Contract	Goods shipped to Lebanon but diverted: Increased costs (Freight, storage and loading)	USD	8,309	USD	0	0	Part or all of loss is not direct	Paras. 26, 77-82, 97-108, 142-143, 186,192	
						Contract	Goods shipped to Oman but diverted: Increased costs (Freight, storage and loading)	USD	1,288	USD	0	0	Part or all of loss is not direct	Paras. 26, 77-82, 97-108, 142-143, 186,192	
						Contract	Goods shipped but diverted (Kuwait): Increased costs (Freight, storage and loading)	USD	94,500	HKD	118,776	28,829	Insufficient evidence of value of claimed loss		
								USD	13,533						
						Interest		USD	335,773	USD	Awaiting decision	Awaiting decision	"Arising prior to" exclusion; Principal sum not compensable; To be determined under Governing Council decision 16	Paras. 36-45, 253-254	
										USD	0	0			

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Amount claimed in original currency	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
4	China	4001037	Shanghai Machinery & Equipment Import & Export Corporation	USD	18,705,941	18,705,941	Contract	Goods shipped, received but not paid for (Iraq): Contractual interest and other interest	USD	3,204,519	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Principal sum not compensable	Paras. 26, 36-45	502,986
							Contract	Goods shipped to Iraq but diverted: Increased costs	USD	56,556	CNY	58,609	56,566	N/A	Paras. 77-82, 97-108, 186-192	
											HKD	342,856				
Contract	Goods shipped to Iraq but diverted: Loss of profit	USD	446,500	USD	446,420	446,420	Calculated loss is less than loss alleged	Paras. 15, 77-82, 97-108								
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	14,998,356	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	
							Interest		USD	unspecified	USD	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16;	Paras. 253-254	
USD	0	0	Principal sum not compensable													
5	China	4001039	Guangdong Metals and Minerals Import & Export Corporation	USD	6,830,142	6,830,142	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	6,076,726	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Claim preparation costs		USD	unspecified	USD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	
							Interest		USD	753,416	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Principal sum not compensable	Paras. 36-45, 47	
6	China	4001040	Tianjin Machinery & Equipment Import & Export Corporation	USD	50,593,953	50,593,953	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	43,203,164	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
							Interest		USD	7,390,789	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Principal sum not compensable	Paras. 36-45, 47	
7	China	4001149	Hebei Garment Import & Export Corporation	USD	10,181,498	10,181,498	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	7,152,290	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	3,029,208	USD	0	0	"Arising prior to" exclusion; Principal sum not compensable	Paras. 36-45	
8	Denmark	4000061	Dantec Elektronik, Medicinsk og Videnskabeligt Maleudstyr A/S	DKK	4,847,221	1,340,461	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DKK	4,847,221	DKK	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Part or all of claim is unsubstantiated	Paras. 30-34, 36-45, 47	0
				USD	531,107				USD	241,728	USD	0	0			

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,332	USD	0	0	"Arising prior to" exclusion	Paras. 36-45		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	288,047	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45		
9	Egypt	4002765	Ein Hours for Export and Import	USD	33,218	33,218	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	13,627	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	1,061	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	946	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	1,086	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	3,988	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Interest		USD	12,510	USD	0	0	Principal sum not compensable	N/A		
10	Egypt	4002851	Olives Factory Olivee	USD	24,044	24,044	Contract	Goods shipped, received but not paid for (Kuwait): Contract price less down payment	USD	14,990	USD	14,990	14,990	N/A	Paras. 54-70	14,990
						Interest		USD	9,054	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254		
11	Egypt	4002852	Obelisko, Obelisk Import and Export Co.	USD	17,047	17,047	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	10,628	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
						Interest		USD	6,419	USD	0	0	Principal sum not compensable	N/A		
12	Egypt	4002856	Rubico for Import and Export	USD	22,982	22,982	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	14,328	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 54-70	0
						Interest		USD	8,654	USD	0	0	Principal sum not compensable	N/A		

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
13	Egypt	4002858	Specialist Group for Export and Import (Gwasom)	USD	73,709	73,709	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	45,953	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Interest		USD	27,756	USD	0	0	Principal sum not compensable	N/A	
14	Egypt	4002860	The Egyptian Company For Tobacco	USD	14,436	14,436	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	9,000	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Interest		USD	5,436	USD	0	0	Principal sum not compensable	N/A	
15	Egypt	4002861	The Egyptian Swiss For International Trading	USD	9,333	9,333	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	5,818	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 54-70	0
							Interest		USD	3,515	USD	0	0	Principal sum not compensable	N/A	
16	Egypt	4002862	The Egyptian Co. for Pipes & Cement Products "SIEGWART"	USD	733,822	733,822	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	273,472	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	31,814	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	240,806	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	14,381	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Interest		USD	173,349	USD	0	0	Principal sum not compensable	N/A		
17	Egypt	4002863	The Nile Co. for the Export of Agricultural Crops	USD	145,550	145,550	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	90,742	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 54-70	0
						Interest		USD	54,808	USD	0	0	Principal sum not compensable	N/A		
18	Egypt	4002864	Transmir Clearing & Trading Hosni Moustafa Hassan El Antably	USD	79,649	79,649	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	993	USD	993	993	N/A	Paras. 77-96	993

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	48,664	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Interest		USD	29,992	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16; Principal sum not compensable	Paras. 253-254	
									USD			0	0			
19	Egypt	4002865	Valley of King for Export and Import	USD	64,571	64,571	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	40,256	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Interest		USD	24,315	USD	0	0	Principal sum not compensable	N/A	
20	Egypt	4002867	Yara for Cargo and Export	USD	25,743	25,743	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	686	USD	686	686	N/A	Paras. 77-96	686
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	15,362	USD	0	0	No proof that part or all of the loss is direct; Part or all of loss is not direct	Paras. 26, 54-79	
							Interest		USD	9,695	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16; Principal sum not compensable	Paras. 253-254	
									USD			0	0			

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
21	Egypt	4002869	Zina for Export and Import and Commercial Agencies	USD	206,102	206,102	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	128,484	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Interest		USD	77,618	USD	0	0	Principal sum not compensable	N/A	
22	Egypt	4002870	Egypt Free Shops Co. <sup>i</sup>	USD	479,572	479,572	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	280,443	EGP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-157	8,613
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	17,092	EGP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	
							Other tangible property	Damage or total loss (Kuwait): Stock (value of furniture/ vehicles/ appliances)	USD	63,560	EGP	17,225	8,613	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 238-240	
							Interest	Loss of use of funds	USD	56,435	Consideration of this portion of the claim has been deferred to a later "E2" instalment of claims.			Paras. 60,68		
							Interest	Loss of use of funds	USD	13,329	Consideration of this portion of the claim has been deferred to a later "E2" instalment of claims.			Paras. 60,68		
							Interest		USD	48,714	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16;	Paras. 253-254	
									USD		USD	0	0	Principal sum not compensable.		

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
23	Egypt	4002871	Megahed for Importation & Exportation and Commercial Agencies	USD	23,480	23,480	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	2,050	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	2,950	USD	0	0	Part or all of loss is not direct; No proof that part or all of the loss is direct	Paras. 26, 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	500	USD	0	0	Part or all of loss is not direct; No proof that part or all of the loss is direct	Paras. 26, 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	9,139	USD	0	0	Part or all of loss is not direct; No proof that part or all of the loss is direct	Paras. 26, 54-70	
							Interest		USD	8,842	USD	0	0	Principal sum not compensable	N/A	
24	Egypt	4002873	El Iman Import Export Establishment	USD	129,580	129,580	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	25,400	USD	0	0	Part or all of loss is not direct	Paras. 26, 54-70	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	7,705	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	15,040	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	6,971	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Business transaction	Course of dealing (Kuwait): Loss of profit	USD	45,827	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172		
						Interest		USD	28,637	USD	0	0	Principal sum not compensable	N/A		
25	Egypt	4002874	Al Arabi Publishing & Distributing	USD	2,571	2,571	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	1,603	USD	0	0	Part or all of claim is unsubstantiated; Failure to comply with formal filing requirements	Paras. 30-34, 54-60	0
						Interest		USD	968	USD	0	0	Principal sum not compensable	N/A		

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
26	Egypt	4002875	Yakout Oraby & Ebrahim El Hatab Co.	USD	18,451	18,451	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	1,200	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	1,936	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	11,625	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Interest		USD	3,690	USD	0	0	Principal sum not compensable	N/A	0
27	Egypt	4002876	El Tadamoun El Araby Co - Hassan Eysa Hassan Co.	USD	81,714	81,714	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	50,944	USD	0	0	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 30-34, 54-70	0
							Interest		USD	30,770	USD	0	0	Principal sum not compensable	N/A	0
28	Egypt	4002888	Islamic International Audio-Visual Co.	USD	110,002	110,002	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	68,580	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		USD	41,422	USD	0	0	Principal sum not compensable	N/A		
29	Egypt	4002889	Al Bahairy for Export and Import Trade Agents	USD	17,846	17,846	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,126	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	6,720	USD	0	0	Principal sum not compensable	N/A	
30	Egypt	4002891	Abu Thlees Export and Import Co.	USD	16,040	16,040	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	10,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 54-60	0
							Interest		USD	6,040	USD	0	0	Principal sum not compensable	N/A	
31	Egypt	4002893	Salah El Din Gad-Abd El Rahim for Export and Import and Custom Clearance	USD	6,759	6,759	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	4,214	USD	2,000	2,000	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras. 15, 30-34, 77-96	2,000
							Interest		USD	2,545	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254	
32	Egypt	4002894	International for Export & Import	USD	361,193	361,193	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	225,183	USD	0	0	Part or all of claim is unsubstantiated; "Arising prior to" exclusion	Paras. 30-34, 36-45	0
							Interest		USD	136,010	USD	0	0	Principal sum not compensable	N/A	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
33	Egypt	4002895	Abou El Fatooh Abdel Maksoud Sayed	USD	2,728,639	2,728,639	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,885,103	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	843,536	USD	0	0	Principal sum not compensable	N/A	
34	Egypt	4002903	Alzahraa Corporation	USD	24,028	24,028	Contract	Goods shipped, received but not paid for (Kuwait): Increased costs (Legal fees)	USD	700	KWD	0	0	Part or all of loss is not direct	Paras. 26, 54-60, 142-143, 186, 214-216	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	14,280	USD	0	0	Part or all of loss is not direct	Paras. 26, 54-60	
							Interest		USD	9,048	USD	0	0	Principal sum not compensable	N/A	
35	Egypt	4002905	The Edfina Co. for Preserved Foods	USD	140,478	140,478	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	87,580	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
							Interest		USD	52,898	USD	0	0	Principal sum not compensable	N/A	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
36	Egypt	4002907	Jedda Trading Co. Nasr El Selehder and Co.	USD	112,313	112,313	Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred (Deposits)	USD	16,605	EGP	22,500	11,250	Failure to establish appropriate efforts to mitigate	Paras. 33, 77-82, 109-139	19,461
							Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	70,353	KWD	2,373	8,211	Part or all of claim is unsubstantiated; Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	Paras. 15, 30-34, 77-82, 109-139	
							Contract	Goods shipped, received but not paid for (Kuwait): Value of goods	USD	15,807	KWD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Interest		USD	9,548	USD	0	0	Principal sum not compensable	N/A	
37	Egypt	4002912	Osmanco Import Export	USD	331,988	331,988	Contract	Goods shipped, received but not paid for (Kuwait): Judgement debts	USD	101,864	USD	101,864	101,864	N/A	Paras. 54-60	101,864
							Contract	Goods shipped, received but not paid for (Kuwait): Value of goods	USD	16,066	USD	0	0	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 30-34, 54-70	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Business transaction	Course of dealing (Kuwait): Loss of profit	USD	136,669	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172		
						Interest		USD	77,389	USD	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16:	Paras. 253-254		
										USD	0	0	Principal sum not compensable			
38	France	4001829	Sandvik Hard Materials SA	FRF	1,611,645	307,448	Contract	Goods shipped, received but not paid for (Iraq): Consequential costs (Bank guarantees)	FRF	142,657	FRF	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45, 142-143, 186, 193-195	0
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	FRF	1,468,988	FRF	0	0	"Arising prior to" exclusion	Paras. 36-45		
39	France	4001986	Manufacture Française des Pneumatiques Michelin	FRF	10,371,467	1,978,532	Contract	Goods shipped, received but not paid for (Iraq): Contract price	FRF	10,371,467	FRF	0	0	"Arising prior to" exclusion; Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	0
						Real property	This portion of the claim has been withdrawn									
						Other tangible property	This portion of the claim has been withdrawn									
						Payment or relief	This portion of the claim has been withdrawn									

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
40	France	4002064	Ysa Du Piré	FRF	37,151	7,087	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	37,151	FRF	0	0	Failure to comply with formal filing requirements	Paras. 33, 77-96	0
41	France	4002065	Claim has been withdrawn													
42	France	4002066	Maurice Boinet S.A.	FRF	37,395	7,134	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	37,395	FRF	0	0	Failure to comply with formal filing requirements	Paras. 33, 77-96	0
43	France	4002069	Papageno	FRF	199,600	38,077	Contract	Interrupted contract: Goods manufactured but not delivered (Kuwait): Contract price	FRF	199,600	FRF	0	0	Failure to comply with formal filing requirements; Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0
44	France	4002071	Prestige	FRF	8,285	1,581	Contract	Goods shipped, but not paid for (Kuwait): Contract price	FRF	8,285	FRF	0	0	Failure to comply with formal filing requirements	Paras. 33, 54-60	0
45	France	4002074	Orient Export	FRF	699,732	133,486	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	699,732	FRF	0	0	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 30-34, 54-70	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>					Decision of the panel of Commissioners <sup>e</sup>				
				Amount claimed in original currency <sup>b</sup>		Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
46	France	4002075	CED Viandes	FRF	25,003,514	4,769,842	Contract	Goods shipped to Iraq but diverted - Loss of profit <sup>j</sup>	FRF	25,003,514	USD	2,768,902	2,768,902	Insufficient evidence of value of claimed loss; Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras. 15, 30-34, 77-82, 97-108	2,768,902
47	France	4002915	G.E. Medical Systems S.A.	FRF	355,716	1,999,439	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	540,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	385,211
				USD	1,931,580		Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	847,180	USD	21,179	21,179	No proof of actual loss; Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price and Loss of profit	USD	540,000	USD	364,032	364,032	No proof of actual loss	Paras. 30-34, 77-82, 109-139	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	FRF	355,716	FRF	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	
							Claim preparation costs		USD	4,400	USD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		FRF USD	unspecified	FRF USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254		
48	France	4002917	Dafil S.A.	FRF	32,904,000	6,276,994	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	FRF	32,904,000	FRF	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0
49	Germany	4000733	Kabi Pharmacia GmbH	DEM	4,684,944	2,999,324	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	4,684,944	DEM	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
50	Germany	4000866	Jebsen & Jessen (GmbH & Co) KG	USD	8,593	8,593	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	8,593	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
51	Germany	4000872	Ingenieur Technischer - Aubenhandel GmbH, i.L.	DEM	8,830,855	5,653,557	Contract		DEM	unspecified	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34	0
							Contract		DEM	8,830,855	DEM	0	0	Failure to comply with formal filing requirements; Part or all of claim is unsubstantiated	Paras. 30-34	
							Interest		DEM	unspecified	DEM	0	0	Principal sum not compensable	N/A	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
52	Germany	4000873	Kolbenschmidt AG (now known as MSI Motor Service International GmbH)	DEM	708,651	453,682	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	538,368	DEM	327,108	204,955	No proof that part or all of the loss is direct; Part or all of claim is unsubstantiated	Paras. 30-34, 54-70	204,955
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	28,850	DEM	0	0	No proof that part or all of loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	141,432	DEM	0	0	Reduction to avoid multiple recovery; No proof that part or all of loss is direct	Paras. 16-19, 30-34, 54-70	
53	Germany	4000874	TAD Pharmazeutisches Werk GmbH	DEM	1,925,123	1,232,473	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	1,457,781	DEM	9,099	5,701	"Arising prior to" exclusion	Paras. 36-45	5,701
							Interest		DEM	467,342	DEM	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16; Principal sum not compensable	Paras. 253-254	
									DEM		DEM	0	0			
54	Germany	4000876	Apollinaris & Schweppes GmbH & Co.	DEM	29,145	18,659	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	29,145	DEM	7,189	4,504	Reduction to avoid multiple recovery	Paras. 16-19, 77-96	4,504 <sup>g</sup>

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
55	Germany	4000879	Frankische Leuchten GmbH (Regiolux)	DEM	12,289	7,868	Contract	Goods shipped to Kuwait but diverted: Increased costs (Freight and transport)	DEM	6,226	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 97-108, 142-143, 186-192	0
							Contract	Goods shipped to Kuwait but diverted: Loss of profit	DEM	6,063	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 97-108	
56	Germany	4000881	Claim has been withdrawn													
57	Germany	4000882	Lohmann Tierzucht GmbH	DEM	1,916,661	1,227,056	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	DEM	419,378	DEM	82,306	51,570	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	288,938
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	927,680	DEM	378,840	237,368	"Arising prior to" exclusion	Paras. 36-45	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	240,467	USD	0	0	Part or all of loss is not direct	Paras. 36-45, 47	
							Interest		DEM	329,136	DEM	Awaiting decision	Awaiting decision	To be determined under Governing	Paras. 253-254	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
										DEM	0	0	Council decision 16; Principal sum not compensable			
58	Germany	4000883	Meridien Handel GmbH	DEM	6,651	4,258	Contract	Goods shipped to Kuwait but diverted: Loss of profit	DEM	6,651	USD	0	0	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras. 15, 30-34, 77-82, 97-108	0
59	Germany	4000885	Betrix Cosmetic GmbH & Co. KG (now trading as Procter & Gamble Holding GmbH)	DEM	73,037	46,759	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	73,037	DEM	0	0	No proof that part or all of the loss is direct; Calculated loss is less than loss alleged	Paras. 15, 30-34, 54-70	0
60	Germany	4000891	Köhler Interconsult GmbH	DEM	1,546,144	989,849	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	1,546,144	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	0
							Interest		DEM	unspecified	DEM	0	0	Principal sum not compensable	N/A	
61	Germany	4000892	Kanex, Krohne Anlagen Export GmbH	DEM	199,050	127,433	Contract	Services provided but not paid for (Iraq): Contract price	DEM	199,050	DEM	199,050	124,718	N/A	N/A	124,718
62	Germany	4000893	Leder Syntex Import - Export GmbH	DEM	6,874	4,401	Business transaction		DEM	6,874	DEM	0	0	Failure to comply with formal filing requirements; Part or all of claim is unsubstantiated	Paras. 30-34	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
63	Germany	4000896	Sachtler AG Kommunikations-technik	DEM	39,544	25,316	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	39,544	DEM	39,544	24,777	N/A	Paras. 77-96	24,777
64	Germany	4000898	Konkursantragsverfahren in Sachen Technical Engineering Trading GMBH (TET)	DEM	110,218	70,562	Contract		DEM	110,218	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34	0
65	Germany	4000901	Hans Zuschlag KG	Claim transferred to a later "E2" instalment.												
66	Germany	4000910	Rasterbau International Engineering GmbH	DEM	41,511	26,576	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	41,511	DEM	0	0	"Arising prior to" exclusion	Paras. 36-45	0
67	Germany	4000911	Haake Mess-Technik GmbH u. Co.	DEM	215,761	138,131	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	215,761	DEM	0	0	"Arising prior to" exclusion	Paras. 36-45	0
68	Germany	4000912	Reinz-Dichtungs GmbH	DEM	18,723	11,987	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	18,723	DEM	0	0	No proof that part or all of the loss is direct	Paras. 77-96	0
69	Germany	4000913	KOBOLD-Messring GmbH	DEM	96,000	61,460	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	DEM	34,610	DEM	31,002	19,425	Calculated loss is less than loss alleged	Paras. 15, 77-82, 109-139	53,251

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Sales contract interrupted before shipment (Iraq): Costs incurred	DEM	61,390	DEM	53,986	33,826	Failure to establish appropriate efforts to mitigate; Calculated loss is less than loss alleged	Paras. 15, 33, 77-82, 109-139	
70	Germany	4000922	Total Feuerschutz GmbH (former: Total Walther Feuerschutz GmbH)	DEM	307,287	196,727	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	286,031	DEM	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		DEM	21,256	DEM	0	0	Principal sum not compensable	N/A	
71	Germany	4000923	Intersparex	DEM	50,993	32,646	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	50,993	DEM	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
72	Germany	4000924	IAF Industrieanlagen Auerbach Föro GmbH & Co. KG	DEM	378,431	242,273	Contract	Goods and services provided under project contract but not paid for (Iraq): Contract price	DEM	378,431	DEM	0	0	Reduction to avoid multiple recovery; "Arising prior to" exclusion	Paras. 16-19, 36-45	0
73	Germany	4000926	Lohmann Export GmbH	DEM	71,994,054	46,090,944	Contract	Unpaid loan amounts (Iraq): "Lump sum"	DEM	1,020,171	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	0
							Contract	Loans to Iraqi party: Principal sum	DEM	68,498,729	DEM	0	0	"Arising prior to" exclusion	Paras. 36-45	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		DEM	2,475,153	DEM	0	0	Principal sum not compensable	N/A		
74	Germany	4000928	Pumpen-und Verdichteranlagenbau GmbH	DEM	155,021	99,245	Real property	Loss of use (Iraq): Pre-paid rent	USD	5,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 186, 209-213	2,918
						Other tangible property	Damage or total loss (Iraq): Loss of inventory	USD	30,000	USD	0	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 238-240	
						Other tangible property	Damage or total loss (Iraq): Loss of vehicles & equipment	DEM	64,200	DEM	4,657	2,918	Insufficient evidence of value of claimed loss	Paras. 30-34, 142-143, 238-240		
						Other tangible property	Damage or total loss (Iraq): Cash	USD	16,660	IQD	0	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 238-240	
						Payment or relief to others	Personal property reimbursement (Iraq): Value of staff property	DEM	3,000	DEM	0	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 217-218, 227-229	
75	Germany	4000941	Condoris Überseehandel GmbH	DEM	33,603	21,513	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	27,100	DEM	0	0	"Arising prior to" exclusion	Paras. 36-45	0
						Interest		DEM	6,504	DEM	0	0	0	Principal sum not compensable	N/A	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
76	Greece	4005958	Sabri Pehlivan and Co. Og-Onyhogisagogiki	GRD	32,100,000	207,539	Contract	Sales contract interrupted before shipment (Other): Loss of profit	GRD	32,100,000	GRD	0	0	Part or all of loss is not direct	Paras. 77-82, 109-139	0
77	India	4000686	Vishnu Exports	INR	146,091	8,288	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	INR	68,438	INR	51,329	2,963	No proof that part or all of the loss is direct	Paras. 54-70	6,324
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	INR	77,653	INR	58,240	3,361	No proof that part or all of the loss is direct	Paras. 54-70	
78	India	4000692	Coil Company Pvt Ltd	KWD	984	3,405	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	KWD	984	KWD	0	0	Failure to comply with formal filing requirements; No proof that part or all of the loss is direct	Paras. 33, 54-70	0
79	India	4000693	Eastern Carpets	INR	632,789	35,899	Contract	Goods lost or destroyed in transit (Kuwait): Contract price plus additional 10% of contract price (Insured value)	INR	632,789	INR	575,263	33,202	No proof of actual loss	Paras. 30-34, 77-96	33,202

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
80	India	4000694	Ellora Exports (Pvt) Ltd	INR	221,692	12,577	Contract	Goods lost or destroyed in transit (Kuwait): Value of goods	INR	221,692	INR	0	0	Failure to comply with formal filing requirements	Paras. 33, 77-96	0
81	India	4000696	Kashmir Arts	INR	1,381,330	78,364	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	1,381,330	INR	0	0	Reduction to avoid multiple recovery	Paras. 16-19, 77-96,	0
82	India	4000697	Kayvan Kamlesh & Co.	INR	431,396 <sup>h</sup>	24,474	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	23,197	INR	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	0
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	INR	408,199	INR	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	0
83	India	4000698	Claim has been withdrawn													
84	India	4000699	Omni Products Export Co	USD	300	300	Business transaction	Increased costs (Insurance costs)	USD	300	USD	0	0	No proof that part or all of the loss is direct	Paras. 26, 30-34, 142-143, 186, 200-201	0
85	India	4000700	Overseas Carpets Ltd	USD	52,670	52,670	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	52,670	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	0
86	India	4000703	Super House Limited	USD	12,521	12,521	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	10,000	USD	10,000	10,000	N/A	Paras. 77-96	10,000

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		USD	2,521	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254		
87	India	4000705	The Prasad Exporters	USD	36,805	36,805	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	36,805	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
						Interest		USD	unspecified	USD	0	0	Principal sum not compensable	N/A		
88	Ireland	4001354	Wellman International Limited	USD	33,411	33,411	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	33,411	USD	33,411	33,411	N/A	Paras. 77-96	33,411
89	Italy	4001301	Chiesi Farmaceutici S.p.A.	ITL	12,555,000	1,005,930	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ITL	12,555,000	ITL	0	0	"Arising prior to" exclusion	Paras. 36-45	0
				USD	995,100		Interest		USD	995,100	USD	0	0	Principal sum not compensable	N/A	
				ITL					ITL		ITL					
90	Italy	4001303	Sebring-Fontebasso S.r.l.	ITL	34,015,000	29,341	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ITL	34,015,000	ITL	34,015,000	29,137	N/A	Paras. 36-45	29,137

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
91	Italy	4001304	Uniexport Srl (now Caio Lodovico Giacinto, Liquidator)	USD	501,825	501,825	Contract	Goods shipped, received but not paid for (Iraq): Contractual interest	USD	unspecified	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
							Contract	Goods shipped, received but not paid for (Iraq): Value of goods	USD	501,825	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
92	Italy	4001305	Breccia Orientale	ITL	149,106,630	128,618	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	ITL	21,995,000	ITL	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	64,697
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	119,907,903	ITL	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 54-70	
							Contract	Goods shipped to Kuwait but diverted: Contract price	ITL	17,718,000	ITL	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 97-108	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	ITL	27,414,530	ITL	2,056,090	1,761	Part or all of claim is unsubstantiated; Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 109-139	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	73,471,600	ITL	73,471,600	62,936	N/A	Paras. 77-96		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	13,487,500	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	17,015,000	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
93	Italy	4001306	Zama S.r.l.	ITL	565,340,000	487,656	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	ITL	194,207,000	ITL	3,884,140	3,327	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	48,551
						Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale proceeds	ITL	105,589,000	ITL	52,794,500	45,224	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139		

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	265,544,000	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70		
94	Italy	4001308	Brawo (Brass Working) Spa	GBP	13,132	24,966	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	13,132	GBP	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
95	Italy	4001309	Kappa Bi Italia S.r.l.	ITL	338,988,686	292,408	Contract	Goods shipped but diverted (Kuwait): Contract price	ITL	43,069,000	ITL	6,335,000	5,427	Part or all of claim is unsubstantiated; Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 97-108	8,075
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	ITL	61,820,050	ITL	3,091,003	2,648	Part or all of claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	21,607,010	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	14,253,170	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	9,871,410	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	124,612,955	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	12,965,596	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	ITL	50,789,495	ITL	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
96	Italy	4001311	Como Marco S. p. A.	ITL	141,050,000	121,668	Contract	Goods shipped, received but not paid for (Iraq): Contract price	ITL	141,050,000	ITL	0	0	"Arising prior to" exclusion	Paras. 36-45	0
97	Italy	4001316	IN. AL. CA. Industria Alimentare Carni Spa	USD	5,185,755	5,185,755	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	5,185,755	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
98	Japan	4000978	Hitachi Ltd.	USD	2,041,006	2,041,006	Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	USD	180,229	USD	0	0	Part or all of loss is not direct	Paras. 30-34, 77-82, 109-139	564,327
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	USD	59,072	JPY	863,052	5,857	Insufficient evidence of value of claimed loss; Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	USD	740,302	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	287,016	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
							Contract	Interrupted project contract (Kuwait): Actual costs incurred	USD	203,126	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
							Real property	Loss of use (Kuwait): Rental payments	USD	4,308	KWD	1,245	4,308	N/A	Paras. 142-143, 186, 209-213	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Real property	Loss of use (Saudi Arabia): Rental payments	USD	61,105	SAR	228,838	61,105	N/A	Paras. 142-143, 186, 209-213		
						Business transaction	Increased costs (Unproductive salary payments) (Kuwait)	USD	187,618	JPY	10,317,519	187,618	N/A	Paras. 186, 142-143, 202-208		
					USD					104,618						
					KWD					1,968						
						Business transaction	Increased costs (Unproductive salary payments) (Saudi Arabia)	USD	85,097	JPY	8,894,148	80,851	Failure to establish appropriate efforts to mitigate	Paras. 29, 142-143, 186, 202-208		
					SAR					57,394						
						Other tangible property	Damage or total loss (Kuwait): Office equipment (value)	USD	68,332	KWD	19,748	68,332	N/A	Paras. 142-143, 238-240		
						Payment or relief	Detention: Travel and other costs	USD	10,942	JPY	319,712	2,398	Part or all of loss is not direct; Part or all of claim is unsubstantiated	Paras. 26, 30-34, 142-143, 217-218, 223-226		
						Payment or relief	Evacuation (Saudi Arabia): Travel and other costs	USD	153,858	JPY	6,655,676	153,858	N/A	Paras. 30-34, 142-143, 217-222		
					SAR					389,281						
99	Japan	4001091	Hanwa Co., Ltd.	JPY	7,485,202	115,274	Contract	Sales contract	USD	49,464	USD	45,880	45,955	Reduction to avoid	Paras. 16-19,	70,226

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
				USD	63,383		interrupted before shipment (Kuwait): Loss of profit	JPY	11,085	JPY	11,085		multiple recovery; Part or all of claim is unsubstantiated	30-34, 77-82, 109-139, 142-143	
						Contract	Goods shipped to Kuwait but diverted: Loss of profit	JPY	3,767,216	JPY	3,453,069	23,434	Part or all of claim is unsubstantiated; Calculated loss is less than loss alleged	Paras. 15, 30-34, 77-82, 97-108	
						Real property	Loss of use (Kuwait): Prepaid rent	USD	4,840	KWD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 186, 209-213	
						Other tangible property	Damage or total loss (Kuwait): Furniture/car/office equipment	USD	8,488	KWD	242	837	Insufficient evidence of value of claimed loss	Paras. 30-34, 142-143, 238-240	
						Other tangible property	Total loss (Kuwait): Cash	USD	591	KWD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 238-240	
						Payment or relief	Detention: Support to detainees' dependants	JPY	1,000,000	JPY	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 217-218, 223-226	
						Payment or relief	Personal property reimbursement: Payment to employee for lost personal property	JPY	2,706,901	JPY	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 217-218, 227-229	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
100	Japan	4001092	Ueno Trading Co., Ltd.	USD	113,110	113,110	Contract	Sales contract interrupted before shipment (Kuwait): Increased costs (Transport)	USD	11,486	JPY	373,300	2,533	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-92, 109-139, 142-143, 186-192	2,533
							Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	USD	90,138	JPY	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
101	Netherlands	4001439	IBM Netherlands NV (on behalf of GBM Kuwait)	USD	317,998	317,998	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	317,998	USD	314,880	314,880	No proof that part or all of the loss is direct	Paras. 30-34, 77-96	314,880
102	Netherlands	4001542	De Lara Federation B.V. (formerly known as M.C. de Lara C.V.)	NLG	36,200	20,557	Business transaction	Increased costs: Additional freight costs	NLG	36,200	NLG	0	0	Part or all of loss is not direct	Paras. 26, 142-143, 186-192	0
103	Netherlands	4001543	Speciaaldruckerij Lijnco BV	NLG	32,413	18,406	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	NLG	23,500	NLG	23,500	13,099	N/A	Paras. 77-96	13,099
							Interest		NLG	8,913	NLG	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254	
104	Netherlands	4001544	Euribrid BV	NLG	3,193,385	4,317,411	Contract	Goods	USD	1,947,188	USD	0	0	"Arising prior to"	Paras. 36-45	9,506



No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
105	Netherlands	4001545	Celtona B.V.	NLG	112,651	63,970	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	NLG	79,047	NLG	0	0	Part or all of loss is not direct	Paras. 36-45, 46	0
							Claim preparation costs		NLG	4,800	NLG	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	
							Interest		NLG	28,804	NLG	0	0	Principal sum not compensable	N/A	
106	Netherlands	4001547	Pembroek BV	NLG	443,655	251,933	Contract	Goods shipped, received but not paid for (Iraq): Contract price	NLG	341,273	NLG	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		NLG	102,382	NLG	0	0	Principal sum not compensable	N/A	
107	Netherlands	4001549	Carrington & Michaux BV	USD	1,425,000	1,425,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,425,000	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	unspecified	USD	0	0	Principal sum not compensable	N/A	
108	Netherlands	4001552	Raak (Holland) B.V.	USD	42,941	42,941	Contract	Goods shipped, received but not paid for (Others): Value of goods	USD	42,941	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
109	Netherlands	4001554	Roberts Holland B.V.	NLG	342,945	194,744	Business transaction	Course of dealing (Middle East): Actual costs incurred	NLG	60,000	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172	0
							Business transaction	Course of dealing (Middle East): Loss of profit	NLG	282,945	NLG	0	0	Part or all of loss is outside the compensable area; Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172	0
110	Netherlands	4001555	Intermedium B.V.	NLG	1,125,617	639,192	Contract	Sales contract interrupted before shipment (Other): Loss of profit	NLG	598,944	NLG	0	0	Part or all of loss is not direct	Paras. 26, 77-82, 109-139	0
							Business transaction	Increased costs: Additional transport costs	NLG	unspecified	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 186-192	0
							Business transaction	Increased costs: Airfreight charges	NLG	185,175	NLG	0	0	Part or all of loss is not direct	Paras. 26, 142-143, 186-192	0
							Business transaction	Increased costs: Additional surcharges	NLG	92,487	NLG	0	0	Part or all of loss is not direct	Paras. 26, 186, 200-201	0
							Claim preparation costs		NLG	10,000	NLG	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	0
							Interest		NLG	239,011	NLG	0	0	Principal sum not compensable	N/A	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
111	Netherlands	4001556	Blankestijn's Pet Farm B.V.	NLG	205,509	116,700	Business transaction	Course of dealing: Loss of profit	NLG	205,009	NLG	0	0	Part or all of loss is outside the compensable area; Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172	0
							Claim preparation costs		NLG	500	NLG	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para 255	
112	Netherlands	4001557	Foody Fresh B.V.	NLG	271,895	154,398	Contract	Goods shipped, received but not paid for (Qatar): Contract price less sale proceeds	NLG	77,223	NLG	0	0	Part or all of loss is not direct	Paras. 26, 71-76, 142-143	0
							Business transaction	Course of dealing (Middle East): Loss of profit	NLG	141,968	NLG	0	0	Part or all of loss is not direct; Part or all of claim is unsubstantiated	Paras. 26, 30-34, 140-158, 169-172	
							Claim preparation costs		NLG	3,200	NLG	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	
							Interest		NLG	49,504	NLG	0	0	Principal sum not compensable	N/A	
113	Netherlands	4001559	Cebag B.V.	USD	71,984	71,984	Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	USD	5,552	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	3,038 <sup>g</sup>
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	12,150	USD	3,038	3,038	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-96	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	16,912	USD	0	0	Reduction or denial to avoid multiple recovery	Paras. 16-19, 77-96		
						Interest	Loss of use of funds	USD	37,370	Consideration of this portion of the claim has been deferred to a later "E2" instalment of claims.			Paras. 60, 68			
114	Netherlands	4001568	Ijzermans Export Group B.V.	NLG	82,192	46,674	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	NLG	12,722	NLG	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
						Business transaction	Course of dealing (Kuwait): Loss of profit	NLG	50,000	NLG	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172		
						Claim preparation costs		NLG	3,200	NLG	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255		
						Interest		NLG	16,270	NLG	0	0	Principal sum not compensable	N/A		
115	Netherlands	4001571	Van Loon/Sealskin B.V.	NLG	63,500	36,059	Business transaction	Course of dealing (Kuwait): Loss of profit	NLG	63,500	NLG	3,605	2,016	Insufficient evidence of value of claimed loss	Paras. 30-34, 140-158, 169-172	2,016
116	Netherlands	4001573	Olly's B.V.	DEM	171,866	110,029	Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale proceeds	DEM	45,910	DEM	13,551	8,491	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	Paras. 15, 30-34, 77-82, 109-139	18,150

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Kuwait): Contract price less sales proceeds	DEM	50,805	DEM	15,417	9,660	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	Paras. 15, 30-34, 77-82, 109-139		
						Business transaction	Course of dealing (Kuwait): Loss of profit	DEM	75,151	DEM	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172		
117	Pakistan	4001371	Canvas Company of Pakistan (Private) Ltd	USD	622,301	622,301	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	622,301	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
118	Pakistan	4001372	M/S. The Crescent Textile Mills Limited	USD	4,350	4,350	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	4,350	USD	4,350	4,350	N/A	Paras. 77-96	4,350
119	Pakistan	4001375	Jeewajee (Private) Limited	USD	1,155,000	1,155,000	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	USD	123,750	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0
						Interest	Loss of use of funds	USD	1,031,250	Consideration of this portion of the claim has been deferred to a later "E2" instalment of claims.			Paras. 118, 138			

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
120	Portugal	4001225	Diapac - Comércio de Máquinas e Produtos, Lda.	USD	8,648	8,648	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	7,236	USD	3,618	3,618	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	3,618
							Interest		USD	1,412	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254	
121	Portugal	4001227	Corfi - Organizações Industriais Texteis	USD	57,757	57,757	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	57,757	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	unspecified	USD	0	0	Principal sum not compensable	N/A	
122	Portugal	4001228	Maccori-Machado, Costa & Ribeiro, Lda.	USD	273,700	273,700	Contract	Sales contract interrupted before shipment: Contract price (Oman & UAE)	USD	50,350	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0
							Contract	Sales contract interrupted before shipment: Contract price (Saudi Arabia)	USD	16,500	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment: Contract price (Kuwait)	USD	99,750	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Sales contract interrupted before shipment: Contract price (Israel)	USD	12,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment: Contract price (Qatar)	USD	59,400	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
							Interest		USD	35,700	USD	0	0	Principal sum not compensable	N/A	
123	Saudi Arabia	4002531	Otaibi Silencers Factory	SAR	65,353	17,451	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SAR	65,353	SAR	0	0	No proof that part or all of the loss is direct	Paras. 57-70	0
124	Saudi Arabia	4002543	Al-Hudaythi Refregirators & Supplies Company Ltd. (formerly known as Ali Al Hedaithi Commercial Est.	SAR	1,467,701	391,910	Contract	Goods shipped, received but not paid for (Saudi Arabia): Contract price	SAR	1,012,208	SAR	0	0	No proof that part or all of the loss is direct	Paras. 71-76, 143-144	0
							Interest		SAR	455,493	SAR	0	0	Principal sum not compensable	N/A	
125	Saudi Arabia	4002553	Claim has been withdrawn													

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
126	Saudi Arabia	4002557	Saudi Factory for Electrical Equipments Ltd	USD	216,000	216,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	216,000	USD	216,000	216,000	N/A	Paras. 36-45	216,000
127	Singapore	4001429	L.S.C. International (S) Pte Ltd.	SGD	116,194	65,832	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	SGD	116,194	SGD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
128	Singapore	4001432	Sony Gulf Company, a branch of Sony International (Singapore) Ltd.	USD	609,466	609,466	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	609,466	USD	609,466	609,466	N/A	Paras. 77-96	609,466
129	Spain	4001417	Manchegas Export S.L.	USD	613,320	613,320	Contract	Goods lost or destroyed in transit (Saudi Arabia): Contract price	USD	570,000	USD	0	0	Part or all of loss is not direct	Paras. 26, 77-96	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	43,320	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	
130	Spain	4001436	Pavionda S.A.	USD	60,000	60,000	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	60,000	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
131	Spain	4001449	Salas Manzano S.A.	USD	103,422	103,422	Contract	Sales contract interrupted before shipment (Kuwait): Value of goods (Contract price less resale value)	USD	21,824	USD	10,912	10,912	Insufficient evidence of value of claimed loss; Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 109-139	29,939
							Business transaction	Course of dealing (Kuwait): Loss of profit	USD	76,109	USD	19,027	19,027	Insufficient evidence of value of claimed loss	Paras. 30-34, 140-158, 169-172	
							Interest	Loss of use of funds	USD	5,489	Consideration of this portion of the claim has been deferred to a later "E2" instalment of claims.			Paras. 60, 68		
132	Spain	4001452	Textil Aparicio S.A.	USD	62,095	62,095	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	62,095	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
133	Switzerland	4001524	Sidag Aktiengesellschaft	CHF	201,287	155,795	Contract	Goods shipped to Kuwait but diverted: Contract price	CHF	112,472	CHF	53,697	39,658	No proof of actual loss; Calculated loss is less than loss alleged	Paras. 15, 77-82, 97-108	91,557
							Business transaction	Course of dealing: Loss of profit	CHF	69,700	CHF	69,700	51,899	N/A	Paras. 140-158, 169-172	
							Interest		CHF	18,955	CHF	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
134	Switzerland	4001525	Cilag AG International	CHF	2,134,318	1,651,949	Contract	Goods shipped, received but not paid for (Iraq): Contract price	CHF	2,134,318	CHF	1,060,168	782,990	Part or all of claim is unsubstantiated; "Arising prior to" exclusion	Paras. 30-34, 36-45	782,990
135	Switzerland	4001527	Bason S.A.	CHF	2,529,123	5,620,518	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	597,802	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	75,000
				GBP	1,487,489				GBP	0						
				USD	835,066				CHF	2,529,123	CHF	0				
								Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	150,000	USD	75,000	75,000	Failure to establish appropriate efforts to mitigate	Paras. 29, 77-82, 109-139
								Contract	Goods shipped, received but not paid for (Iraq): Contractual interest	USD	87,264	USD	0	0	"Arising prior to" exclusion	Paras. 36-45
								Interest		USD	unspecified	USD	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16;	Paras. 253-254
			GBP	unspecified	GBP	0	0		Principal sum not compensable							
			CHF		CHF											
					USD		USD									

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
136	Syrian Arab Republic	5000134	Ministry of Transport and its Establishments	USD	90,196,456	90,196,456	Contract	Services provided but not paid for (Kuwait)	USD	10,015	KWD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	4,187,616
							Contract or Payment or relief to others	Loss of revenue (Lattakia Port)	USD	487,500	USD	0	0	No proof of actual loss	Paras. 217-218, 230-237	
							Contract or Payment or relief to others	Loss of revenue (Tartous Port)	USD	450,000	USD	0	0	No proof of actual loss	Paras. 217-218, 230-237	
							Contract or Payment or relief to others	Costs incurred (Syrian Railways)	USD	2,032,512	SYP	0	0	No proof of actual loss	Paras. 217-218, 230-237	
							Business transaction	Decline in business: Loss of revenue (Overflying fees)	USD	17,562,259	SYP	5,842,194	520,463	Part or all of loss is outside compensable period; Part or all of loss is outside compensable area; Insufficient evidence of value of claimed loss	Paras. 140-153, 159-171, 173-185	
							Business	Decline in	USD	16,600,273	SYP	2,307,233	2,433,301	Part or all of loss is	Paras. 140-	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						transaction	business: Loss of profit (Syrian Arab Airlines: Cancelled flights)			USD	2,227,757		outside compensable period; Part or all of loss is outside compensable area; Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	153, 159-171, 173-185	
						Business transaction	Decline in business: Loss of revenue (Syrian Arab Airlines: Ground operation charges)	USD	4,163,776	USD	563,450	563,450	Part or all of loss is outside compensable period; Part or all of loss is outside compensable area; Insufficient evidence of value of claimed loss	Paras. 140-153, 159-171, 173-185	
						Business transaction	Decline in business: Loss of revenue (Landing fees)	USD	996,893	USD	186,560	186,560	Part or all of loss is outside compensable period; Part or all of loss is outside compensable area; Insufficient evidence of value of claimed loss	Paras. 140-153, 159-171, 173-185	
						Business transaction	Decline in business: Loss of revenue (Passenger departure fees)	USD	16,288,277	SYP	5,355,075	477,067	Part or all of loss is outside compensable period; Part or all of loss is outside compensable area; Insufficient evidence of value of claimed loss	Paras. 140-153, 159-171, 173-185	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Business transaction	Increased costs: Re-routing (Syrian Arab Airlines)	USD	15,068,640	USD	0	0	Part or all of loss is not direct	Paras. 186, 196-197	
						Business transaction	Decline in revenue: Loss of revenue (Maritime Agencies: Levies on port revenues)	USD	366,045	SYP	0	0	No proof that part or all of the loss is direct	Paras. 140-153, 159-171, 173-185	
						Business transaction	Decline in business: Loss of profits (Syrian Maritime Co.: Cancelled trips)	USD	480,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 140-153, 159-171, 173-185	
						Business transaction	Increased costs: (Syrian Maritime Co.: Additional fuel costs)	USD	213,214	SYP	0	0	Part or all of loss is not direct	Paras. 186, 198-199	
						Business transaction	Decline in business: Loss of revenue/profit (Lattakia Port)	USD	1,334,234	SYP	0	0	No proof that part or all of the loss is direct	Paras. 140-153, 159-171, 173-185	
						Business transaction	Decline in business: Loss of revenue/profit (Tartous Port)	USD	1,106,069	SYP	0	0	No proof that part or all of the loss is direct	Paras. 140-153, 159-171, 173-185	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Business transaction	Decline in business: Loss of revenue/profit (Syrian Railways)	USD	13,023,826	SYP	0	0	No proof that part or all of the loss is direct	Paras. 140-153, 159-171, 173-185	
							Other tangible property	Total loss (Kuwait): Loss of office property	USD	12,923	KWD	1,958	6,775	Insufficient evidence of value of claimed loss	Paras. 238-240	
137	Tunisia	4002613	Tunisian Steel Industry Company "El Fouladh"	USD	458,060	458,060	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	301,497	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	156,563	USD	0	0	Principal sum not compensable	N/A	
138	Turkey	4001722	Erkom Dis Ticaret ve Müessesillik Ltd. Sti.	USD	51,995	51,995	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	8,813	USD	0	0	No proof that part or all of the loss is direct	Paras. 26, 30-34, 77-82, 109-139	15,128
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	14,600	USD	2,070	2,070	Part or all of claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	4,762	USD	1,003	1,003	Part or all of claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	12,370	USD	605	605	Part or all of claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	11,450	USD	11,450	11,450	N/A	Paras. 36-45		
139	Turkey	4001726	Cam Pazarlama AS	USD	147,420	147,420	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	147,420	USD	147,420	147,420	N/A	Paras. 36-45	147,420
140	Turkey	4001728	Onok Kirtasiye ve Ambalaj San. Dis Tic. Ltd. Sti.	USD	496,934	496,934	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	333,336	USD	0	0	No proof that part or all of the loss is direct	Paras. 26, 30-34, 77-82, 109-139	80,324
						Contract	Goods shipped but diverted (Iraq): Loss of profit	USD	7,459	USD	746	746	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 97-108		
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	134,601	USD	58,040	58,040	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139		

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	21,538	USD	21,538	21,538	N/A	Paras. 36-45	
141	Turkey	4001757	Emas Endüstri Mineralleri Anonim Sirketi	USD	517,166	517,166	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	89,640	USD	8,964	8,964	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	225,324
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	81,000	USD	8,100	8,100	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	208,260	USD	208,260	208,260	N/A	Paras. 36-45	
							Interest		USD	138,266	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 253-254	
142	Turkey	4001759	Marmara Dis Tic. Ve Paz A.S.	USD	900,000	900,000	Contract	Goods shipped, received but not paid for (Iraq): Increased costs (Bank commission)	USD	48,754	USD	0	0	No proof of actual loss	Paras. 30-34, 142-143, 186, 193-195	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	640,000	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	
							Other tangible property	Total loss (Iraq): Replacement value	USD	115,246	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 142-143, 238-240	
							Interest		USD	96,000	USD	0	0	Principal sum not compensable	N/A	
143	Turkey	4001761	Akteks Akirlik Iplik Sanayi ve Tic. A.S.	USD	13,124	13,124	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	13,124	USD	13,124	13,124	N/A	Paras. 36-45	13,124
144	Turkey	4001762	Tekfen Dis Ticaret A.S.	USD	772,481	772,481	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	71,171	USD	71,171	71,171	N/A	Paras. 36-45	772,481
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	84,990	USD	84,990	84,990	N/A	Paras. 36-45	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	616,320	USD	616,320	616,320	N/A	Paras. 36-45	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
145	Turkey	4001765	Selka Dis Ticaret Limited Sirketi	USD	134,333	134,333	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	59,389	USD	5,939	5,939	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	80,883
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	74,944	USD	74,944	74,944	N/A	Paras. 36-45	
146	Turkey	4001766	Isiklar Pazarlama A.S.	USD	580,000	580,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	580,000	USD	580,000	580,000	N/A	Paras. 36-45	580,000
147	Turkey	4001767	Meptas Manisali Evrensel, Pazarlama Ve Ticaret A.S. (A)	USD	51,069	51,069	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	51,069	USD	0	0	Reduction to avoid multiple recovery	Paras. 16-19, 36-45	0
148	Turkey	4001768	Meptas Manisali Evrensel, Pazarlama ve Ticaret A.S. (B)	USD	64,000	64,000	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	64,000	USD	64,000	64,000	N/A	Paras. 36-45	64,000
149	United Kingdom	4001900	Alcatel Business Systems Limited	GBP	554	1,054	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	554	GBP	554	1,026	N/A	Paras. 77-96	1,026

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
150	United Kingdom	4002087	Racal Antennas Limited	GBP	577,256	1,097,445	Contract	Sales contract interrupted before shipment (Iraq): Costs incurred less resale proceeds	GBP	302,838	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	508,181
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	274,418	GBP	274,418	508,181	N/A	Paras. 36-45	
151	United Kingdom	4002123	Millars Projects Ltd	GBP	8,908,749	17,213,119	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	377,271	GBP	75,454	139,730	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	1,099,765
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	8,386,930	GBP	518,419	960,035	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	
				USD	276,334	USD			0	0						
				Interest		GBP	unspecified	GBP	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16:	Paras. 253-254				
		GBP	unspecified	GBP	0	0	Principal sum not compensable									
		USD		USD												
		GBP	unspecified	GBP	0	0	Principal sum not compensable	N/A								
		USD		USD												
		GBP	144,548	GBP	0	0	Principal sum not compensable	N/A								
		USD	35,618	USD	0	0										

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>									
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD						
152	United Kingdom	4002124	Universal Plant & Machinery Ltd	GBP	1,988,896	3,781,171	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,988,896	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0				
							Business transaction	Course of dealing: Loss of profit	GBP	unspecified	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 140-158, 169-172					
							Interest		GBP	unspecified	GBP	0	0	Principal sum not compensable	N/A					
153	United Kingdom	4002142	Filtrona Ltd	GBP	81,997	155,888	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	81,997	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	0				
154	United Kingdom	4002213	Partex Export Ltd.	GBP	301,094	852,681	Contract	Goods lost or destroyed in transit (Iraq): Loss of profit	USD	4,320	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	28,880				
									USD	280,259	Contract	Goods lost or destroyed in transit (Iraq): Contract price	USD	28,880	USD	28,880	28,880	N/A	Paras. 77-96	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	247,059	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47					

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	301,094	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47		
155	United Kingdom	4002219	Mitsubishi Corporation (UK) Ltd	JPY	334,246,558	2,317,134	Contract	Goods shipped, received but not paid for (Iraq): Contract price	JPY	117,889,520	JPY	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	JPY	215,851,740	JPY	0	0	"Arising prior to" exclusion	Paras. 36-45	
							Claim preparation costs		JPY	505,298	JPY	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 255	
156	United Kingdom	4002265	Amersham International Plc	GBP	6,416	12,197	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	5,514	GBP	5,514	10,211	N/A	Paras. 77-96	10,211
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	902	GBP	0	0	No proof that part or all of the loss is direct	Paras. 54-70	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
157	United Kingdom	4002274	Charles Letts (Scotland) Limited	GBP	110,978	210,984	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	53,303	GBP	4,264	7,896	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	16,377
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	971	GBP	78	144	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	1,970	GBP	123	228	Part or all of claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	1,425	GBP	114	211	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	3,740	GBP	299	554	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	6,022	GBP	482	893	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	40,647	GBP	3,252	6,022	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139		
						Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	2,250	GBP	180	333	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139		
						Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	650	GBP	52	96	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139		
158	United Kingdom	4002279	Mayborn Group PLC	GBP	1,386	2,635	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	1,386	GBP	1,386	2,567	N/A	Paras. 54-60	2,567
159	United Kingdom	4002281	Europower Hydraulics Ltd	GBP	16,294	30,978	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	16,294	GBP	14,981	27,743	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	27,743
160	United Kingdom	4002284	Davis Group Limited	GBP	18,413	35,006	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	18,413	GBP	18,413	34,098	N/A	Paras. 77-96	34,098

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
161	United Kingdom	4002287	Quest International	USD	5,896,800	5,896,800	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	5,896,800	USD	820,650	820,650	"Arising prior to" exclusion	Paras. 36-45	820,650
162	United Kingdom	4002288	Reckitt & Coleman (Overseas) Ltd (Trading as R&C International)	GBP	1,783,466	3,390,619	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,263,163	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
							Interest		GBP	520,302	GBP	0	0	Principal sum not compensable	N/A	
163	United Kingdom	4002289	Intermotor Limited	GBP	1,127,045	2,229,311	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	86,640	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
				USD	86,640		Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,127,045	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	
164	United Kingdom	4002294	Strata Products Ltd	GBP	1,652	3,140	Contract	Interrupted contract, Goods shipped but diverted (Kuwait): Loss of profit	GBP	1,652	GBP	11	20	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 97-108	20

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
165	United Kingdom	4002295	Oxford Educational Resources Limited	GBP	2,422,583	4,605,671	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	GBP	1,920,000	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	29,706
							Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred (Financing costs)	GBP	245,918	GBP	0	0	Part or all of loss is not direct; Part or all of claim is unsubstantiated	Paras. 26, 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	GBP	256,665	GBP	16,041	29,706	Insufficient evidence of value of claimed loss; Calculated loss is less than loss alleged	Paras. 15, 30-34, 77-82, 109-139	
166	United Kingdom	4002296	Overseas Trading and Projects Limited	GBP	191,638	3,386,369	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,065,322	USD	0	25,654	"Arising prior to" exclusion; Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	25,654
									GBP	134,378	GBP	13,853				
				USD	3,022,038			Business transaction	Course of dealing (Iraq): Loss of profit	GBP	unspecified	GBP	0	0	Part or all of claim is unsubstantiated	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		GBP	57,260	GBP	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16;	Paras. 253-254		
								USD	956,716	USD	0	0	Principal sum not compensable			
167	United Kingdom	4002297	Agricultural Trading and Technology UK Ltd	USD	520,000	520,000	Contract	Sales and service contract interrupted (Kuwait): Contract price	USD	8,000	KWD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0
							Contract	Sales and service contract interrupted (Kuwait): Loss of profit	USD	440,000	USD	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	
168	United Kingdom	4002299	Turbo Systems Limited	GBP	2,311	4,394	Contract	Services provided but not paid for (Kuwait): Actual costs incurred	GBP	1,400	GBP	0	0	No proof that part or all of the loss is direct	Paras. 54-70	844
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	911	GBP	456	844	Part or all of claim is unsubstantiated	Paras. 30-34, 77-96	
169	United Kingdom	4002301	Ranco Controls Limited	GBP	180,000	342,205	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	180,000	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
170	United Kingdom	4002303	Cray Communications Ltd	GBP	15,929	30,283	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	15,929	GBP	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
171	United Kingdom	4002315	Hodder & Stoughton Limited	GBP	146	278	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	146	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 54-60	0
172	United Kingdom	4002316	Cofitra UK Co Ltd	GBP	940,994	1,788,962	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	940,994	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	0
173	United Kingdom	4002325	The General Electric Co. p.l.c. <sup>h</sup>	GBP	1,009,699	1,919,579	Contract	Services provided but not paid for (Iraq): Contract price	GBP	47,458	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	887,913
							Contract	Interrupted project contract (Iraq): Actual costs incurred	GBP	577,571	GBP	244,209	452,239	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 109-139	
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	GBP	370,636	GBP	222,382	411,819	Insufficient evidence of value of claimed loss; Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 109-139	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped to Kuwait but diverted: Increased costs (Freight)	GBP	316	GBP	316	585	N/A	Paras. 77-82, 97-108		
						Contract	Goods shipped to Kuwait but diverted: Increased costs (Freight)	GBP	2,205	GBP	2,205	4,083	N/A	Paras. 77-82, 97-108		
						Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	GBP	11,512	GBP	10,361	19,187	Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 109-139		
174	United Kingdom	4002335	SmithKline Beecham PLC <sup>h</sup>	AED	11,896	6,479,103	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	GBP	299,384	GBP	149,692	277,207	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	483,587
				BEF	14,905,000		Contract	Goods lost or destroyed in transit (Kuwait): Contract price	KWD	9,391	KWD	9,391	32,495	N/A	Paras. 77-96	
				DEM	1,168,800		Contract	Goods	AED	11,896	AED	11,896	173,885	N/A	Paras. 77-82,	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
				GBP	765,280		shipped to Kuwait but diverted: Contract price and Increased costs	KWD	49,316	KWD	49,316			97-108, 142-143, 186-192		
				KWD	118,692	Contract	Goods shipped, received but not paid for (Iraq): Contract price	KWD	59,985	KWD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Part or all of claim is unsubstantiated	Paras. 30-34, 36-45, 47		
			USD	3,397,730	USD			3,397,730	USD	0						
					BEF			14,905,000	BEF	0						
					DEM			1,168,800	DEM	0						
					GBP			465,896	GBP	0						
175	United Kingdom	4002357		Claim has been withdrawn												
176	United Kingdom	4002358	The Vapormatic Co (Exeter) Ltd	GBP	430,686	818,795	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	430,686	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	0
177	United Kingdom	4002359	Numatic International Ltd	GBP	28,124	53,467	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	28,124	GBP	28,124	52,081	N/A	Paras. 77-96	52,081
178	United Kingdom	4002360	Ingersoll-Rand Sales Company Ltd	GBP	472,543	898,372	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	27,073	GBP	0	0	No proof that part or all of loss is direct	Paras. 30-34, 77-82, 109-139	131,800

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	133,676	GBP	27,618	51,144	No proof of actual loss; Reduction to avoid multiple recovery; Insufficient evidence of value of claimed loss; Failure to establish appropriate efforts to mitigate	Paras. 16-19, 29-34, 77-82, 109-139	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	54,241	GBP	43,554	80,656	"Arising prior to" exclusion; No proof that part or all of the loss is direct	Paras. 36-45, 47	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	186,589	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	
							Interest		GBP	70,964 and further interest	GBP	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16;	Paras. 253-254	
									GBP			0	0	Principal sum not compensable		
179	United Kingdom	4002364	Grandshaws Limited	GBP	2,006,601	3,814,831	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	2,006,601	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
180	United Kingdom	4002365	Rosemore Dales Ltd	USD	2,167,853	2,167,853	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,167,853	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
181	United Kingdom	4002366	Claim has been withdrawn													
182	United Kingdom	4002367	Electroband UK Ltd	GBP	336,908	669,390	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	336,908	GBP	0	0	"Arising prior to" exclusion	Paras. 36-45	0
				USD	28,880				USD	28,880	USD	0	0			
183	United Kingdom	4002368	Highline Fabrics Ltd	GBP	252,800	480,608	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	158,000	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	0
							Interest		GBP	94,800	GBP	0	0			
184	United Kingdom	4002369	F.P.T. Industries Ltd	GBP	24,836	47,217	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	24,836	GBP	24,836	45,993	N/A	Paras. 77-96	45,993
185	United Kingdom	4002371	Introbond Limited	GBP	289,122	549,661	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	204,596	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
							Interest		GBP	84,526	GBP	0	0			

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
186	United Kingdom	4002372	United Paints Ltd (now known as Witham Oil & Paint, Lowestoft)	GBP	18,824	35,787	Contract	Sales contract interrupted before shipment (Iraq): Contract price	GBP	850	GBP	202	374	Insufficient evidence of value of claimed loss; Failure to establish appropriate efforts to mitigate	Paras. 29-34, 77-82, 109-139	8,620
							Contract	Goods shipped to Iraq but diverted: Contract price	GBP	7,049	GBP	1,762	3,263	Failure to establish appropriate efforts to mitigate	Paras. 29, 77-82, 97-108	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	2,691	GBP	2,691	4,983	N/A	Paras. 36-45	
187	United Kingdom	4002373	Walkers Shortbread Ltd	GBP	919	1,747	Contract	Goods shipped to (Kuwait) but diverted: Loss of profit	GBP	919	GBP	919	1,702	N/A	Paras. 77-82, 97-108	1,702
188	United Kingdom	4002374	Walsall Engineering Ltd	GBP	448,833	853,295	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred (Cancellation charges)	GBP	20,000	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	356,291

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD	
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	232,683	GBP	139,610	258,537	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss; Failure to establish appropriate efforts to mitigate	Paras. 15, 29-34, 77-82, 109-139	
						Contract	Goods shipped to Iraq but diverted: Actual costs incurred (Freight and storage)	GBP	15,887	GBP	6,637	12,291	Insufficient evidence of value of claimed loss; Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 97-108	
						Contract	Goods shipped to Iraq but diverted: Contract price (balance)	GBP	69,500	GBP	34,750	64,352	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 97-108	
						Contract	Goods shipped, received but not paid for (Iraq): Actual costs incurred (Freight)	GBP	15,200	GBP	11,400	21,111	Insufficient evidence of value of claimed loss	Paras. 30-34, 36-45	
						Contract	Goods shipped, received but not paid for (Iraq): Contract price (balance)	GBP	95,563	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct; Part or all of claim is unsubstantiated	Paras. 30-34, 36-45, 47	

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub- category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Interest		GBP	unspecified	GBP	Awaiting decision	Awaiting decision	To be determined under Governing Council decision 16;	Paras. 253-254		
										GBP	0	0	Principal sum not compensable			
189	United Kingdom	4002376	Canary Trading Company Limited	GBP	1,254,335	2,384,667	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	GBP	93,675	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 109-139	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	1,160,660	GBP	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	
190	United Kingdom	4002377	Bristol-Myers Squibb Pharmaceuticals Limited	GBP	4,181,091	7,976,973	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	28,130	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
				USD	28,130		Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	4,181,091	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 36-45	
191	United Kingdom	4002378	Taveners PLC	GBP	6,768	12,867	Contract	Goods shipped to Kuwait but diverted: Increased costs (Labour and survey)	GBP	1,009	GBP	0	0	Part or all of claim is unsubstantiated	Paras. 30-34, 77-82, 97-108, 142-143, 186-192	7,998

No.	Submitting Entity	UNCC claim number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the panel of Commissioners <sup>e</sup>						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Sub-category	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>f</sup>	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total amount recommended in USD		
						Contract	Goods shipped to Kuwait but diverted: Contract price less resale and insurance reimbursement	GBP	5,759	GBP	4,319	7,998	Insufficient evidence of value of claimed loss	Paras. 30-34, 77-82, 97-108		
192	United States of America	4002574	Simonca Inc.	USD	1,770,201	1,770,201	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,770,201	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	Paras. 36-45, 47	0
193	United States of America	4002575	Sunseeds Company (successor to Sunseeds Ltd., L. P.)	USD	1,413,398	1,413,398	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,289,211	USD	0	0	"Arising prior to" exclusion	Paras. 36-45	0
							Interest		USD	124,187	USD	0	0	Principal sum not compensable	N/A	
194	United States of America	4002579	Tiger Express Trading Company, Inc. (DBA R & N Enterprises)	USD	20,000	20,000	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	20,000	USD	0	0	No proof that part or all of the loss is direct	Paras. 54-70	0
<u>Total</u>				406,584,872						<u>Total</u>					18,336,397	

<sup>a</sup> Pursuant to the Governing Council's decision taken at its twenty-seventh session held in March 1998, claimants in category "E" are not permitted to submit new claims or new loss types or elements, or increase the quantum of previously filed claims, after 11 May 1998. Nor may claimants use the claim development process,

including the article 34 notifications, to advance new claims or increase the quantum of previously filed claims. However, any additional evidence submitted by claimants in response to article 34 notifications may be used to support claims timely filed. Accordingly, the total claimed amounts stated in this table include only those supplements and amendments to the original claimed amounts submitted prior to 11 May 1998 or submitted after that date where these comply with the requirements of the Commission. The Panel observes that, in a few cases, there were discrepancies between the total amount asserted by the claimant in the claim form and the sum of the individual loss items stated by the claimant in the statement of claim. In such circumstances, the Panel adopts the total value asserted in the claim form where that claim form was filed prior to 11 May 1998.

<sup>b</sup> Currency codes: AED (United Arab Emirates dirham), ATS (Austrian schilling), BEF (Belgian franc), CHF (Swiss franc), CNY (Yuan), DEM (Deutsche Mark), DKK (Danish krone), EGP (Egyptian pound), FRF (French franc), GBP (Pound sterling), HKD (Hong Kong dollar), INR (Indian rupee), IEP (Irish pound), IQD (Iraqi dinar), ITL (Italian lira), JPY (Japanese Yen), KWD (Kuwaiti dinar), NLG (Dutch Guilder), SAR (Saudi Arabian riyal), SGD (Singapore dollar), TRL (Turkish lira), USD (United States dollar).

<sup>c</sup> In the column entitled “Total amount claimed restated in USD”, for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics, or in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 246 to 252 of this report.

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

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

<sup>f</sup> The 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.

<sup>g</sup> The asserted total value of losses forming the subject matter of this claim is subject to deductions for compensation previously awarded by the Commission or for insurance payments disclosed by the claimant. Such deductions have been taken onto account in calculating the compensation recommended. See paragraphs 16 to 19 of this report.

<sup>h</sup> Part or all of the claim is brought on behalf of subsidiaries by a parent company. See paragraph 21 of this report.

<sup>i</sup> This claim has been considered by the Panel as an Interrupted contract with a Kuwaiti party, as well as for a Decline in the claimant’s business operations in Kuwait. See paragraphs 154 to 157 of this report.

<sup>j</sup> The claim for lost profits due to the interruption of contracts to ship foodstuffs to Iraq was considered by the Panel on the basis of the interrupted three shipments to Iraq.

<sup>k</sup> The original claim amount in INR is derived from the claimant's statement of claim.

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