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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS
CONCERNING INSTALMENT TWENTY-THREE (A) OF "E4" CLAIMS

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Introduction

1. At its thirtieth session, held on 14-16 December 1998, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Luiz Olavo Baptista (Chairman), Jean Naudet and Jianxi Wang as the second Panel of Commissioners (the "Panel") charged with reviewing "E4" claims. The "E4" population consists of claims submitted by, or on behalf of, Kuwaiti private sector corporations and entities, other than oil sector and environmental claimants, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").

2. Instalment twenty-three (A) is the first instalment of "stand alone" claims, as defined below, to be reviewed by the "E4" Panels of Commissioners. Pursuant to article 38 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules"), this report contains the Panel's recommendations to the Governing Council concerning the instalment twenty-three (A) claims, together with the claims review procedure developed by the Panel for considering the claims in this instalment and in all subsequent instalments of "stand alone" claims.

3. The term "stand alone" claims is defined in decision 123 of the Governing Council (S/AC.26/Dec.123(2001)) and refers to claims filed by individuals in categories "C" and "D" for direct losses sustained by a Kuwaiti corporate entity, where the Kuwaiti company has not filed a claim in category "E" for such losses. In this regard, "stand alone" claims differ from "overlapping" claims, which are also defined in decision 123, wherein the Kuwaiti company has filed a claim for its corporate losses.¹

I. BACKGROUND TO STAND ALONE CLAIMS

4. Before turning to the instalment twenty-three (A) claims, the Panel finds it helpful to set out the background to "stand alone" claims and how they came to be the subject of decision 123.

5. During the period 1993 to 1994, the Commission received several hundred Form "E" claims, filed by non-Kuwaiti individuals who asserted losses in respect of Kuwaiti companies that had been owned, in whole or in part, by those individuals. Following informal discussions with the Governing Council in late 1994, the Commission informed those individual claimants that they were not eligible to file claims on behalf of the companies in question because category 'E' forms could only be submitted by corporate claimants through the government under whose law the company was incorporated or organized.² The Commission then advised these individual claimants to resubmit their claims for business losses on the Commission's "Individual Claim Forms for Damages Above USD 100,000" ("Form 'D'").

6. Although the category "D1" Panel began its review of claims in 1996, the first five instalments of category "D" claims submitted to the "D1" Panel did not include any claims for business losses. The category "D2" Panel began examining a pilot group of "D8/D9" business loss claims in 1999 in the sixth instalment. During the course of its review of the responses submitted by the category "D" claimants pursuant to article 34 of the Rules, the "D2" Panel became aware of the existence of a group

of category “D” claimants who asserted corporate losses in their capacity as shareholders in Kuwaiti companies. In many instances, the claimant asserted a 100 per cent beneficial interest in the company. In particular, the “D2” Panel noted that most of these claimants were non-Kuwaiti nationals and typically asserted a complete breakdown of the business relationship with their Kuwaiti partner. As a consequence, they asserted that a portion of the corporate loss ought to be paid directly to them.³ A preliminary examination of these claims also revealed that in some instances the Kuwaiti companies in issue had filed claims with the Commission, which were being processed as “E4” claims, however there were a number of instances where the Kuwaiti company had not filed a claim with the Commission.

7. During its review of claims, the category “C” Panel had also identified 150 claims for “C8”-Business losses in the Commission’s database via electronic survey as indicating a legal personality other than an unincorporated entity. The category “C” Panel directed the secretariat to review these claims, which review ascertained that 103 claims contained positive evidence of corporate status in the form of articles of incorporation, corporate registration of the business or other indications of separate legal personality. The category “C” Panel recommended that the ineligible “C8”-Business loss portions of the 103 claims be transferred to a more appropriate category. These claims (the “deferred category ‘C’ claims”) were transferred to category “D”, pending a decision by the Governing Council on how these claims were to be treated.⁴

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

II. GOVERNING COUNCIL DECISION 123

9. Decision 123 provides the Governing Council’s guidance concerning the treatment of “stand alone” claims. In particular, the Governing Council in the preamble to decision 123 expressly considered that “due regard should be given to the claims submitted by non-Kuwaiti individuals in relation to losses sustained by Kuwaiti corporate entities”.

10. Paragraph 1(b) of decision 123 directs the Executive Secretary to transfer and process in category “E4” as Kuwaiti corporate claims those “stand alone” claims for which the individual claimant has been found by the category “D” Panels of Commissioners to have authority to file a claim on behalf of the company (“authority to act”).

11. As described in the preamble to decision 123, the Governing Council considered that, while the Commission is charged with determining the amount of compensation to which claimants are entitled for direct losses resulting from Iraq’s invasion and occupation of Kuwait, it is not within the mandate of the Commission to determine the respective entitlements of category “C” and/or category “D” claimants to receive all or part of an award of compensation made in the name of the Kuwaiti company.

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

13. Decision 123 adopts provisions of the guidelines governing the composition and work of the bilateral committees, and annexes the text thereof as annex I. Decision 123 further directs the Executive Secretary to implement the determinations made by the bilateral committees and to make payments on the Government of Kuwait’s behalf, to Governments and other submitting entities on behalf of individual claimants, of the portions of the awards of compensation to which such individual claimants are entitled, as determined by the bilateral committees.⁵

III. AUTHORITY TO ACT TEST

14. Pursuant to decision 123, only those claims for which the individual claimant has been found by the category “D” Panels of Commissioners to have authority to act on behalf of the Kuwaiti company are transferred to the Panel for consideration.⁶ The Panel notes that the category “D” Panels of Commissioners have found that all of the individuals who have filed the claims in this instalment have shown authority to file the claim on behalf of the company.

IV. OVERVIEW OF THE INSTALMENT TWENTY-THREE (A) CLAIMS

15. The instalment twenty-three (A) claims were selected from the population of approximately 350 “stand alone” claims (including both claims originally filed in category “D” and the deferred category “C” claims referred to in paragraph 7 above) to present a representative sample of claims in this claims population. This representative sample was used as a pilot group to enable the Panel, by its resolution of these claims, to establish a comprehensive claims review procedure that can be consistently applied in resolving all “stand alone” claims.⁷

16. Originally, 170 claims by 150 individuals in relation to 130 corporate entities were selected for inclusion in instalment twenty-three (A) and were submitted to the Panel on 17 July 2002, in accordance with article 32 of the Rules. Of the 170 claims, 11 claims were found after claims development⁸ to relate to the losses of unincorporated business rather than companies and 22 claims were deferred to subsequent instalments because additional information was required for the Panel to consider the claims. An additional two claims were also identified as relating to an existing claim in instalment twenty-three (A) and was therefore added to the instalment. During the course of the Panel’s review, one claim was withdrawn (being the only claim for that corporate entity) and four individual claims were withdrawn in circumstances where at least one other claim remained for that corporate entity. The remaining claims in instalment twenty-three (A) relate to 135 claims filed in categories “C” or “D” by 115 individuals for the losses of 110 corporate entities. These remaining 135 individual claims for the losses of 110 corporate entities are hereinafter referred to as the “claims in this instalment”. This is set out in the table below.

Table 1. Summary of claims

	<u>Number originally submitted to the Panel</u>	<u>Number added to the instalment</u>	<u>Number withdrawn</u>	<u>Total submitted to the Panel</u>	<u>Total returned to category "D"</u>	<u>Total deferred to later "E4" instalments</u>	<u>Total resolved by the Panel</u>
Individual claims	170	2	5	166	11	22	135 ^a
Corporate entities	130	-	1	129	5	14	110

^a One claim that was originally submitted to the Panel comprised the losses of two companies and was later severed into two separate individual claims. Accordingly, 135 individual claims were finally considered.

17. Approximately two-thirds of the claims submitted by individuals in instalment twenty-three (A) were submitted by the Government of Jordan. The Government of the Syrian Arab Republic submitted the next largest group of claims.

18. The claims in this instalment include 20 deferred category "C" claims and 21 claims where more than one claim is made for the losses of the same corporate entity, either by the same individual claimant or by more than one individual claimant. In each instance, the Panel has valued the corporate losses as a whole and, in this respect, confirms the application to the "stand alone" claims of paragraphs 39, 41 and 42 of the Special Overlap Report relating to the consolidation of losses from several claims for the one company's loss.

19. As decision 123 directed the Commission to process "stand alone" claims in subcategory "E4" as Kuwaiti corporate claims, the claims in this instalment have been added to the centralised database maintained by the secretariat ("the database") and new "E4" claim numbers have been assigned to each corporate claim. Annexes I and II to this report refer to the claims by their new claim numbers.

20. During the review of the claims in this instalment, 17 instances of related category "C" claims were identified where a category "C" claimant had already received an award for the corporate losses. In these cases, the Panel has valued the consolidated losses of the company, that is including the category "C" losses, except where the Panel considered the award made to the category "C" claimant as insufficiently material to warrant the additional scrutiny. In adopting the materiality standard, the Panel agrees with the approach taken in paragraphs 26 and 27 of the Special Overlap Report.⁹ Where the category "C" award was made to an individual claimant who also has a claim for the same company in instalment twenty-three (A), the Panel instructs the secretariat to deduct the award already received in category "C" from the amount to be paid to the individual claimant through the process described in paragraph 13 above.

21. Twenty-seven of the claimants in instalment twenty-three (A) also claimed for personal losses, including the losses of unincorporated businesses which were separate and distinct from the corporate entity. These losses were not transferred to the Panel for review but remained in category "D" for

processing as category “D” claims.¹⁰ The Panel notes that the amount claimed initially identified in the procedural order for the twenty-three (A) instalment may have included some losses that were subsequently identified as personal losses.

22. The claims in this instalment allege corporate losses aggregating 42,821,948 Kuwaiti dinars (KWD) (approximately 148,172,826 United States dollars (USD)). These claims assert losses that range between KWD 3,678 (approximately USD 12,727) and KWD 3,366,484 (approximately USD 11,648,734).

V. THE PROCEEDINGS

23. The Executive Secretary of the Commission submitted report No. 30, dated 17 February 2000, to the Governing Council in accordance with article 16 of the Rules (“article 16 report”). This report presented the significant legal and factual issues raised by, inter alia, the filing in category “D” of “stand alone” claims for the losses of an incorporated Kuwaiti entity. A number of Governments, including the Government of the Republic of Iraq, submitted additional information and views in response to the article 16 report.

24. The Executive Secretary of the Commission also submitted report Nos. 15, 16, 20, 22, 23, 28, 31, 32, 34, 35, 37 and 38 dated 30 April 1996, 31 July 1996, 16 July 1997, 8 January 1998, 2 April 1998, 23 July 1999, 28 April 2000, 6 July 2000, 10 January 2001, 12 April 2001, 18 October 2001 and 11 January 2002 to the Governing Council in accordance with article 16 of the Rules. These reports covered, inter alia, all of the claims in this instalment and presented the significant legal and factual issues identified therein. A number of Governments, including the Government of Iraq, submitted additional information and views in response to the Executive Secretary’s article 16 reports.

25. Before the claims in this instalment were submitted to the Panel, the secretariat undertook a complete review of these claims in accordance with the Rules. This review is as described in paragraph 11 of the “Report and recommendations made by the Panel of Commissioners concerning the first instalment of ‘E4’ claims” (S/AC.26/1999/4) (the “First ‘E4’ Report”). The results of the review were entered into the database.

26. Pursuant to article 34 of the Rules, notifications were transmitted to each claimant requesting additional information in order to assist the Panel in its review of the claims (the “claim development” process). All such notifications were directed through the appropriate submitting entity. Claimants that were unable to submit the evidence requested were asked to provide reasons for their inability to comply with the requests. The type of information requested varied depending on the evidentiary shortcomings encountered for each claimant. A substantive review of the claims in this instalment was then undertaken to identify significant legal, factual and valuation issues.

27. The number of the claims, the volume and nature of evidence presented in the claims, and the need to develop a comprehensive verification and valuation claims review procedure for all “stand alone” claims necessitated the Panel’s retention and use of expert consultants in accordance with article 36(b) of the Rules. The Panel directed the expert consultants to review each claim in

accordance with the verification and valuation claims review procedure developed by the Panel (discussed in paragraphs 34 to 81 below) and to submit a detailed report for each claim summarizing their findings.

28. On the instruction of the Panel, technical missions composed of members of the secretariat and the expert consultants visited Jordan, the Syrian Arab Republic and Kuwait to conduct extensive interviews with claimants, Government officials and private sector experts such as accountants and real estate valuers. These interviews provided the Panel with valuable information on “stand alone” claims, on the level of documentary evidence that could be expected of “stand alone” claimants and on the business conditions in Kuwait before and after Iraq’s invasion and occupation.

29. At the conclusion of the: (a) preliminary assessment; (b) substantive review; and (c) article 16 reporting, the Panel considered the following documents:

- (a) The claim documents submitted by the claimants;
- (b) The preliminary assessment reports prepared under article 14 of the Rules;
- (c) Information and views of Governments, including the Government of Iraq, received in response to the article 16 reports;
- (d) Claim summaries and reports;
- (e) The reports of the expert consultants; and
- (f) Other information deemed, under article 32 of the Rules, to be useful to the Panel for its work.

30. By Procedural Order No. 1 dated 17 July 2002, the Panel gave notice of its intention to complete its review of the claims in this instalment and submit its report and recommendations to the Governing Council within six months of 17 July 2002. This procedural order was transmitted to the Government of Iraq, the Government of Kuwait and the submitting entities of each of the claims in this instalment. None of the claims in this instalment fell within the criteria set out in Governing Council decision 114 (S/AC.26/Dec.114(2000)) for the transmission of claim files to the Government of Iraq.

31. Based on its review of the documents submitted, including documents and clarifications received in response to procedural orders, the Panel concluded that the issues presented by the claims in this instalment had been adequately developed and that oral proceedings were not required.

VI. LEGAL FRAMEWORK

32. The legal framework applied to the evaluation of the claims in this instalment is the same as that used in earlier “E4” instalments. This framework is discussed in paragraphs 25 to 31 of the First “E4” report. Subsequent “E4” reports discuss additional legal issues that were encountered in later

instalments of “E4” claims. These various elements of the Panel’s review are not restated in this report. Instead, where relevant, this report refers to sections in the previous “E4” reports where such issues have been addressed. To the extent that the process of reviewing, verifying and valuing “stand alone” claims as Kuwaiti corporate claims has raised additional legal issues, these new issues are discussed in the text of this report.

33. With specific reference to the claims in this instalment, the Panel has sought to establish a consistent, comprehensive, fair and practicable legal, verification and valuation claims review procedure for all “stand alone” claims through its resolution of the claims in this instalment. The Panel developed the procedure described below with these objectives in mind.

VII. VERIFICATION AND VALUATION OF THE CLAIMS

34. Mindful of the direction of the Governing Council in decision 123 that “stand alone” claims are to be processed in subcategory “E4” as Kuwaiti corporate claims, the Panel is of the view that the starting point in considering an appropriate claims review procedure to verify and value “stand alone” claims is that used in earlier “E4” instalments.

35. Pursuant to the “E4” claims review procedure, and as noted in paragraph 40 of the First “E4” Report, it is necessary to assess the reasonableness of the claimant’s inability to provide primary documentation and determine appropriate methods for evaluating the amount of loss based upon the evidence provided. That procedure balances the claimant’s inability always to provide the “best evidence” against the “risk of overstatement” introduced by shortcomings in evidence. In this context, the term “risk of overstatement”, defined in paragraph 34 of the First “E4” Report, is used to refer to cases in which claims contain evidentiary shortcomings that prevent their precise quantification and therefore present a risk that they might be overstated.

36. The Panel also takes consideration of the approach taken by the category “D” Panels in valuing business losses.¹¹ In particular, the Panel has examined the manner in which the category “D” Panels consider evidence, since many “stand alone” claimants are in a similar position as non-Kuwaiti category “D” claimants with regard to their ability to access documentary evidence to support their claims.

37. The Panel finds that most claimants in this instalment have been able to produce sufficient evidence to establish the existence of a loss suffered as a direct result of Iraq’s invasion and occupation of Kuwait. However, the Panel notes that most of the “stand alone” claimants in this instalment did not return to Kuwait after liberation or resume their businesses because of political or economic barriers. Since many of the claimants either lost their documents or left their documents behind when they left Kuwait, they could not provide the same level of documentary evidence to support their claimed losses as could be expected of a typical “E4” claimant.

38. Therefore, the approach taken by the Panel in verifying and valuing the “stand alone” claims is similar to that used in earlier “E4” instalments, as is discussed in paragraphs 32 to 59 of the First “E4” Report, but modified to account for the specific circumstances of “stand alone” claimants.

Modifications to the verification and valuation review procedure, which have been specifically adopted to take into consideration the particular issues raised by “stand alone” claimants, are set out in the text of this report.

A. Loss classification

39. As stated above, most of the “stand alone” claimants filed, or were required to file, claims for business losses on the “D8” and “D9” pages of Form “D” or on the “C8” page of the category “C” claim form (“Form ‘C’”). The “D9” page of Form “D” allows the classification of business losses into losses related to real property, business vehicles, tangible business property, business bank accounts and securities, loss of business income, income-producing entity and other losses. The “C8” page of Form “C” only allows for a claimant to claim a total loss for the business. The “E1” page of Form “E” allows classification of business losses into losses relating to related contracts, business transactions or course of dealing, real property, other tangible property, income-producing property and payment or relief to others.

40. At the outset of its review of the claims in this instalment, the Panel determined whether the appropriate loss types were used by each claimant. This is necessary to allow the Panel to apply the proper review procedures discussed below. Where the claimant did not satisfactorily describe a claimed loss, a notification was sent to the claimant pursuant to article 34 of the Rules, requiring the claimant to clearly explain the loss suffered so that the Panel could make any necessary reclassifications.

41. The two most common loss types asserted by claimants in this instalment are loss of tangible property (mainly stock, furniture, fixtures, equipment and vehicles) and loss of earnings or profits. Claimants have also sought compensation for uncollectible receivables, and goodwill and key money as “other losses”.

42. For most claimants, the claims under the category of loss of tangible property require partial reclassification into appropriate sub-categories, i.e. loss of stock, loss of cash and loss of vehicles. This reclassification was often done by the claimants themselves in their statements of claim or during the process of claim development.

B. Streaming

43. As stated above, none of the individual claimants in instalment twenty-three (A) are Kuwaiti nationals and most of them did not resume their businesses or return to Kuwait after liberation. This affected their ability to access and provide evidence to support their claims. In some instances, these individual claimants have only those documents to support their claims that they were able to carry with them when they fled Kuwait.

44. There are, however, a few individual claimants who either remained in Kuwait or returned to Kuwait and who restarted their company and continued trading for a reasonable period of time. The Panel considers that such claimants should have had the ability to access the same types of documents

to support their claims as typical “E4” claimants. The Panel finds that “stand alone” claimants have a differing ability to provide evidence to support their claims. This differing ability goes to both the type and quality of business records to support their claims.

45. In sum, in order to address this situation, the Panel adopts the approach of the category “D” Panels and establishes two streams of “stand alone” claimants as described below:¹²

(a) Non-Kuwaiti individual claimants who are claiming in respect of a company that operated in Kuwait before Iraq’s invasion and occupation of Kuwait and who restarted business in Kuwait and/or currently reside in Kuwait (“stream 1”); and

(b) Non-Kuwaiti individual claimants who are claiming in respect of a company that operated in Kuwait before the said invasion but who did not remain in or return to Kuwait, or do not otherwise fall within stream 1 (“stream 2”).

46. The claimants in stream 1 will be subject to the “E4” verification and valuation procedure applied in all previous “E4” instalments. In respect of the claimants in stream 2, the Panel will take into consideration that the claimants may not be able to provide the same level and type of documentary evidence in support of the losses claimed by them as could be provided by typical “E4” claimants. A majority of the claimants in this instalment are stream 2 claimants.

47. In summary, the streams are designed to treat similarly situated claimants in a similar fashion, and to allocate different values to certain types of evidence depending upon the obstacles faced by claimants in obtaining access to documentary evidence.

C. Materiality

48. The Panel confirms the application to “stand alone” claims of the existing “E4” approach to materiality, as set out in paragraphs 44 to 47 of the First “E4” Report, except that in respect of the claimants in stream 2, the Panel adopts the approach taken by the “D2” Panel of Commissioners in the Sixth “D” Report at paragraphs 50, 51 and 78.¹³ The latter approach provides that any item, other than a claim for the loss of cash or profits, which falls below the stated materiality level is deemed “non-material”. If there is no evidence that contradicts the asserted claim, no further valuation assessment of the non-material item is required and the asserted value becomes the recommended amount. Where there is evidence that contradicts the asserted value, the item is processed in the same manner as a material item. An accumulation of non-material items can become a material amount where over half of the final recommended award consists of non-material items, in which case the non-material items will be separately assessed.

D. Existence of business

49. The Panel notes that it is necessary for a claimant to prove that the Kuwaiti company in relation to which a claim is being made was in existence as at the date of Iraq’s invasion and occupation of Kuwait. Under the standard “E4” verification and valuation procedure, the existence of the business as at 2 August 1990 is proved through the company’s memorandum of association and the audited

accounts for the pre-invasion period. However, for stream 2 “stand alone” claimants the Panel considers that contemporaneous documents of an independent or third party nature would be sufficient to demonstrate the existence of the business as on the date of Iraq’s invasion and occupation of Kuwait. The Panel will consider any issue relating to the existence of the business on a case-by-case basis.

50. In this instalment, three claims failed to satisfy this requirement and the Panel recommends no compensation in respect of these claims.

E. Specific review procedures

51. In respect of both stream 1 and stream 2 claimants, the Panel applies the specific review procedures as developed in previous “E4” instalments. Where the Panel considers that additional consideration should be given to stream 2 claimants in respect of particular loss types, this is set out in this report.

52. The Panel considered two claims in which the claimants produced pre-invasion audited accounts which they asserted did not reflect the true financial position of the company. In both instances, the claimants also produced other evidence such as management accounts, company ledgers, letters of credit, insurance policies and post-invasion audited accounts to support their assertion that the pre-invasion audited accounts were not accurate. For example, in one of the cases the claimant provided copies of internal management accounts that had been contemporaneously prepared by an accountant. These accounts were submitted regularly to the company’s bankers in order to justify the extension of credit facilities to the company. In addition to these management accounts, the claimant provided insurance documents and letters of credit that demonstrated that the company’s audited accounts understated the financial position of the company.

53. The Panel determines that where a claimant produces contemporaneous audited accounts which they assert understate the financial position of the company, the Panel will only look beyond such accounts if the claimant has provided sufficient alternative evidence to prove that the contemporaneous audited accounts do not reflect the reality of the company's financial position. The Panel will consider each instance on a case-by-case basis.

VIII. THE CLAIMS

54. Applying the procedures described above, the Panel has reviewed the claims in this instalment according to the nature and type of loss identified. Reclassified losses have been dealt with in the section pertaining to the loss category into which the Panel reclassified the losses. The Panel’s recommendations are set out below by loss type.

A. Contract

55. The one claim for loss of contract in this instalment did not raise any new legal or verification and valuation issues. The Panel's approach to the compensability of contract losses is stated in prior

"E4" reports and the verification and valuation review procedure adopted by the Panel for the loss of contract claims is discussed in paragraphs 77-84 of the First "E4" Report.

B. Real property

56. Claims for real property were asserted in three of the claims, for an aggregate asserted value of KWD 462,096 (approximately USD 1,598,948).

57. The Panel confirms the application of the verification and valuation procedure adopted in paragraphs 89 to 101 of the First "E4" Report to claims for real property losses. In each of the claims before the Panel, the claimants were unable to demonstrate a direct loss suffered as a result of Iraq's invasion and occupation of Kuwait.

C. Tangible property

58. One hundred and eight of the claims seek compensation for tangible property losses of an asserted value of KWD 19,890,941 (approximately USD 68,826,785). The claims for loss of tangible property relate mainly to loss of stock, furniture, fixtures, equipment and vehicles. Other claims in this category relate to loss of cash.

59. Most of these claimants establish the fact and nature of damage to tangible property by providing copies of audited financial statements and/or other supporting evidence such as insurance documents, invoices, witness statements and photographs. The claimants are required to establish, in accordance with paragraph 21 of Governing Council decision 7 (S/AC.26/1991/7), that the damage was suffered as a direct result of Iraq's invasion and occupation of Kuwait. This includes losses suffered as a result of military operations in Kuwait and actions by officials, agents or employees of the Government of Iraq or its controlled entities during the period of Iraq's invasion and occupation of Kuwait. The damage may also have occurred as a result of the breakdown of civil order in Kuwait during that period.

60. As indicated in paragraph 15 of Governing Council decision 9 (S/AC.26/1992/9), the Panel's approach to verification and valuation of tangible property losses depends on the nature of the asset affected. Accordingly, the approach adopted varies for stock, cash, vehicles and other tangible property losses. With regard to the compensability and the verification and valuation of these tangible property claims, the Panel has applied the approach set out in paragraphs 108 to 145 of the First "E4" Report. However, in respect of stream 2 claimants, and in recognition that these claimants were unable to return or were otherwise unable to continue their business in Kuwait after liberation, the Panel adopts a modification of the claims review procedure in some areas. The Panel's sub-classification of the losses and any modifications to the claims review procedure are as follows.

1. Tangible property

61. Evidence other than audited financial statements can be used by stream 2 claimants to establish the existence of the assets for which compensation is sought. However, to the extent that the failure to provide audited accounts poses a risk of overstatement, the Panel adjusts the claim accordingly.

2. Stock

62. For most claimants the existence, ownership and value of stocks lost are supported by copies of their audited accounts, original inventory purchase invoices and “roll-forward” calculations, as defined in paragraph 119 of the First “E4” Report. For stream 2 claimants who are unable to provide audited financial statements, the Panel accepts other evidence to prove the existence and value of the stock. However, to the extent that the failure to provide audited accounts poses a risk of overstatement, the Panel adjusts the claim accordingly.

3. Cash

63. In respect of claims for the loss of cash, the Panel adopts the approach described in the previous “E4” reports, particularly as set out in paragraphs 127 to 129 of the First “E4” Report.

64. A number of claimants sought compensation for the loss of deposits made in Kuwaiti bank accounts. In this respect, the Panel notes the procedures established by the Central Bank of Kuwait to make funds in Kuwaiti bank accounts freely available to the beneficiaries of those accounts. Details of these procedures are set out in paragraphs 530 to 536 of the “Report and recommendations made by the Panels of Commissioners concerning the first instalment of individual claims for damages up to US\$100,000 (category ‘C’ claims)” (S/AC.26/1994/3). Consistent with the decisions of the “C” Panel in that report and the “D” Panel in the “Report and recommendations of the Panel of Commissioners concerning part one of the second instalment of individual claims for damages above US\$100,000 (category ‘D’ claims)” (S/AC.26/1998/11) (the “Second ‘D’ Report”), the Panel finds that none of the claims in this instalment were able to show that the loss of Kuwaiti bank deposits occurred as a direct result of Iraq's invasion and occupation of Kuwait.

4. Vehicles

65. With regard to the compensability and the verification and valuation of claims for business vehicle loss, the Panel applies the approach set out in paragraphs 130 to 135 of the First “E4” Report. However, given that stream 2 claimants did not return to Kuwait, the Panel does not require the provision of official “deregistration certificates” issued by the Government of Kuwait. In respect of stream 2 claimants, the Panel accepts other documentary evidence establishing that the claimant owned the vehicles where the individual claimants could not gain access to better evidence because of their absence from Kuwait.

66. In the absence of deregistration certificates, the Panel requires the claimants to establish the proof of loss through documents such as witness statements, police reports or post-liberation accounts or business records recording the loss of vehicles. In this regard, the Panel adopts the approach of the “D2” Panel in paragraph 119 of the Sixth “D” Report.¹⁴

D. Income-producing property

67. None of the claims in this instalment are for the loss of income-producing property. The Panel defers any decision in respect of compensability or valuation of such losses for stream 2 claimants until such a claim is presented for its consideration.

E. Payment or relief to others

68. None of the claims in this instalment are for payment or relief to others. The Panel defers any decision in respect of compensability or valuation of such losses for stream 2 claimants until such a claim is presented for its consideration.

F. Loss of profits

69. Eighty-five of the claims in this instalment seek compensation for loss of profits of an asserted value of KWD 7,752,403 (approximately USD 26,824,924).

70. The Panel applies the existing "E4" verification and valuation procedure as developed at paragraphs 160 to 206 of the First "E4" Report and subsequent "E4" reports. However, in relation to stream 2 claimants, the Panel notes that only 39 claimants were able to provide all of the annual audited accounts for the period from 1987 to 1989 that could be expected to be provided by a typical "E4" claimant. The Panel is therefore prepared to have regard to other forms of financial statements covering the pre-invasion period, subject to appropriate adjustments for the risk of overstatement. For example, in several instances the Panel considered unaudited financial statements for the purpose of valuing the claims. However, in each case the claim was adjusted to account for risk of overstatement.

G. Receivables

71. Sixty-four of the claims in this instalment seek compensation for receivables of an asserted value of KWD 8,309,839 (approximately USD 28,753,768), approximately 20 per cent of the total claimed amount of the instalment. The Panel notes that this is significantly more than the number of claims made for the loss of receivables in previous "E4" instalments.¹⁵ One possible reason for this distinction is that a typical "E4" claimant was present in Kuwait after its liberation and so was in a better position to recover debts owing to it than a stream 2 claimant who did not return to Kuwait.

72. The Panel confirms the application of paragraphs 207 to 219 of the First "E4" Report to "stand alone" claims, but with respect to stream 2 claimants adopts the approach of the "D2" Panel in the Sixth "D" Report. In that report the "D2" Panel distinguished between those debts that were greater than KWD 500 (approximately USD 1,730), which would be considered non-compensable if the claimant fails to document adequate debt collection efforts, and those debts for less than KWD 500 where a claim may be compensable, subject to remaining legal and valuation issues, even if the claimant has not documented debt collection efforts. In respect of stream 2 claims, the Panel adopts this distinction in relation to satisfying the requirement for proof that the debt became uncollectable as a direct result of Iraq's invasion and occupation of Kuwait.¹⁶

H. Restart costs

73. None of the claims in this instalment are for restart costs. The Panel defers any decision in respect of compensability or valuation of losses relating to restart costs for stream 2 claimants until such a claim is presented for its consideration.

I. Other losses

74. Sixty-one claims in this instalment are for “other” losses aggregating KWD 5,489,525 (approximately USD 18,994,896). The largest category of “other” losses claimed is for key money and goodwill.

75. A number of the claimants sought compensation for the loss of key money, that is money paid for the right to lease particular premises. This issue has previously been addressed by the “E4” Panel in the “Report and recommendations made by the Panel of Commissioners concerning the fourteenth instalment of ‘E4’ claims” (S/AC.26/2001/22) and in this instalment the claims were reviewed in the manner stated in that report.

76. A number of the claimants sought compensation for the loss of goodwill, defined as the loss of value of the reputation of the business. The Panel considered the “D2” Panel’s recommendations concerning the compensability of similar claims for goodwill. In the Sixth “D” Report at paragraphs 194 to 200, the “D2” Panel determined that claimants are required to provide:

- (a) Evidence showing the existence and ownership of the asset in question;
- (b) Evidence showing that the loss was incurred as a direct result of Iraq’s invasion and occupation of Kuwait; and
- (c) Evidence showing that they have sought to mitigate their loss.

77. The Panel agrees with the approach taken by the “D2” Panel and recommends that claims for goodwill be compensated where they are documented by reference to historical expenditure or other verifiable evidence of value. In other words, where they are not unduly speculative.

78. The Panel finds that most of the claims in this instalment for the loss of goodwill were not supported by evidence of historical expenditure or other verifiable evidence of value for the goodwill claimed. Accordingly, no compensation is recommended. Those claimants who were able to provide sufficient evidence of verifiable value provided evidence of purchased goodwill included in the company’s audited financial statements.

79. One claimant sought compensation for losses incurred for a shipment of goods from Thailand to Kuwait. The claimant paid the seller before the goods were shipped. While the ship was en route to Kuwait, Iraq invaded and occupied Kuwait. Consequently, the ship returned to Thailand, and the goods never reached Kuwait. The seller refunded part of the money to the claimant, but deducted a

sum representing expenses incurred in relation to the shipment. The Panel decides that such a loss is compensable as the loss arose as a direct result of Iraq's invasion of Kuwait.

80. A number of the claims in this instalment include a claim for what the Panel considers to be the individual claimant's equity interest in a company. Examples of the equity interests claimed include the individual claimant's contribution to the company's share capital, the undistributed profits of the company and the individual claimant's current accounts on the books of the company. The "E4" Panels have previously considered this type of loss in the context of "overlapping" claims in the Special Overlap Report.¹⁷ The Panel considers that an equity claim represents the underlying assets of the company. Hence, a claim for equity interests is generally duplicative of other asset losses already claimed. During the claim development process, the claimant is asked to explain whether the equity interest is in fact a claim for other assets. If the claimant responds by giving an explanation of to which assets the equity loss relates, the Panel values the losses alleged by the claimant in relation to those assets. However, where a claimant confirms that the claim is only for his or her equity interest in the company, and does not tie the equity claim to any specific asset lost as a result of Iraq's invasion of Kuwait, the Panel considers that generally such a claim cannot be compensated. This is because the Panel cannot determine whether the loss was a direct result of Iraq's invasion and occupation of Kuwait, since an equity claim may relate to assets that were not lost as a result of the invasion. Further, the Panel cannot establish whether the capital, as originally invested by the claimant, was equal to the assets held by the company, since the assets of the company may be less than the original investment in the company for reasons other than Iraq's invasion of Kuwait. Even if it was assumed that the equity of a company represents its underlying assets, the Panel cannot value those assets in the absence of specific information about the quantum of the claim for each asset allegedly lost by the claimant.¹⁸

81. In some cases, claimants failed to provide sufficient explanation as to the nature, purpose or amount of their claims for other losses, or evidence to substantiate that they had sustained such losses as a direct result of Iraq's invasion and occupation of Kuwait. In such cases, the Panel recommends no compensation.

IX. OTHER ISSUES

A. Applicable dates for currency exchange rate and interest

82. In relation to the applicable dates for currency exchange rate and interest, the Panel has adopted the approach discussed in paragraphs 226 to 233 of the First "E4" Report. Where a claimant claimed in a currency other than Kuwaiti dinar, the Panel values the claim in Kuwaiti dinar using the appropriate exchange rate.

B. Claims preparation costs

83. The Panel has been informed by the Executive Secretary of the Commission that the Governing Council intends to resolve the issue of claims preparation costs in the future. Accordingly, the Panel makes no recommendation with respect to compensation for claims preparation costs.

X. RECOMMENDED AWARDS

84. Based on the foregoing, the awards recommended by the Panel in respect of the claims in this instalment are set out in annex I to this report. The underlying principles behind the Panel's recommendations on the claims in this instalment are summarized in annex II.

85. Consistent with the approach in previous "E4" instalments, all sums have been converted to Kuwaiti dinar (where necessary) for the purpose of valuation and then rounded to the nearest Kuwaiti dinar. As such, the amounts may vary in currency or by one Kuwaiti dinar from the amount stated on the claim form.

Geneva, 31 January 2003

(Signed) Luis Olavo-Baptista
Chairman

(Signed) Jean Naudet
Commissioner

(Signed) Jianxi Wang
Commissioner

Notes

¹ The Panel notes that it and the “E4” Panel have previously considered “overlapping” claims and the joint recommendations are contained in “The special report and recommendations made by the ‘E4’ and the ‘E4A’ Panels of Commissioners concerning overlapping claims” (S/AC.26/2002/28) (the “Special Overlap Report”).

² See paragraph 26 of Governing Council decision 7 (S/AC.26/1991/7).

³ At the date of Iraq’s invasion and occupation of Kuwait, Kuwaiti law required a person who wished to start a business to obtain a licence (permit) from the Ministry of Commerce and Industry. In principle, only Kuwaiti nationals qualified for such a licence. A similar restriction existed with regard to the various registration requirements in force. A commercial registration was made upon application by a Kuwaiti citizen or a company with 51 per cent of its capital stock owned by Kuwaitis. Under Kuwaiti law, a non-Kuwaiti could not be a majority shareholder in a Kuwaiti corporation. (See paragraphs 330 and 331 of the “Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of individual claims for damages up to US\$100,000 (category ‘C’ claims)” (S/AC.26/1999/11) (the “Seventh ‘C’ Report”) and paragraphs 207 to 213 of the “Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of individual claims for damages above USD 100,000 (category ‘D’ claims)” (S/AC.26/2000/24) (the “Sixth ‘D’ Report”).

⁴ See paragraphs 343 to 346 of the Seventh “C” Report.

⁵ For the purposes of the claims in this instalment, the following bilateral committees were convened to make the requisite decisions in accordance with decision 123: Kuwait–Jordan, Kuwait–India, Kuwait–Syrian Arab Republic, Kuwait–Canada, Kuwait–Egypt, Kuwait–Yemen, Kuwait–Lebanon, Kuwait–UNWRA Gaza, Kuwait–Netherlands, Kuwait–United Kingdom, Kuwait–Austria and Kuwait–Spain.

⁶ The test by reference to which the category “D” Panels of Commissioners consider a claimant to show authority to file a claim on behalf of the company is set out in the “Report and recommendations made by the Panel of Commissioners concerning part two of the fourteenth instalment of individual claims above USD 100,000 (category ‘D’ claims)” (S/AC.26/2003/R.13) and the “Report and recommendations made by the Panel of Commissioners concerning part two of the fifteenth instalment of individual claims above USD 100,000 (category ‘D’ claims)” (S/AC.26/2003/R.14).

⁷ At least two further instalments are anticipated to allow for valuation of the remaining “stand alone” claims.

⁸ See paragraph 26 of this report.

⁹ The discussion of “materiality” in this context is separate and distinct from the discussion of materiality in paragraph 48 of this report.

¹⁰ As these claims included the losses of both a corporate entity and personal losses, which are to be considered by two different Panels, the corporate portion of the claim has been severed for transfer to the Panel, creating a separate claim.

¹¹ In particular, the Sixth “D” Report.

¹² In the Sixth “D” Report, the category “D” Panel noted that the diversity of the claimants, the varied nature of their businesses and their differing pre and post-invasion circumstances necessitated a division of the claimants into different streams in order to ensure consistency and fairness within the claimant population. In particular, see paragraphs 52 to 60 of the Sixth “D” Report.

¹³ However, the level of materiality is the same as adopted in the First “E4” Report, namely the lower of five per cent of the total value of the net claim or KWD 10,000 (approximately USD 34,600).

¹⁴ See also paragraphs 117 to 124 of the Sixth “D” Report.

¹⁵ For example, the “Report and recommendations made by the Panel of Commissioners concerning the nineteenth instalment of ‘E4’ claims” (S/AC.26/2002/4) reported thirteen claimants in an instalment of 139 claims who had included a claim for the loss of receivables, with a claimed value equivalent to 4.4 per cent of the entire claimed amount of the instalment.

¹⁶ In the Sixth “D” Report, the “D2” Panel adopted the general approach of the “E4” Panel in the First “E4” Report with respect to the compensability of receivables claims, although it considered that a reasonable explanation for a failure to document individualised debt collection efforts was that the size of the debt was too small to warrant the expense of extensive debt collection efforts.

¹⁷ See paragraph 40 of that report.

¹⁸ The Panel also notes the decision of the “C” Panel in paragraph 241 of the Seventh “C” Report and the “D” Panel’s decision in the Second “D” Report, paragraphs 104 to 107.

[ENGLISH ONLY]

Annex I

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER AND NAME

<u>UNCC claim number</u>	<u>Company name</u>	<u>Total amount claimed (KWD)</u>	<u>Total amount claimed (USD)</u>	<u>Total amount recommended (KWD)</u>	<u>Total amount recommended (USD)</u>
4006013	Aba Al Khail Houseware Co.	461,262	1,596,062	75,479	261,173
4006014	Abdel Aziz and Partners Co.	90,550	313,322	33,647	116,425
4006015	Ahmad and Al Madni Trading Company	100,321	347,131	32,448	112,277
4006016	Ahmad Sultan Al-Eissa & Partners	256,900	888,927	35,947	124,385
4006017	Al Ahlam Trading Co.	453,965	1,570,813	263,927	913,242
4006018	Al Ajmi and Muzher Construction Company	457,000	1,581,315	126,473	437,624
4006019	Al-Alem Al-Akder Flag Food Stuff Co.	3,678	12,727	562	1,945
4006020	Al Ameeri - Al Ghanm and Partner Co.	633,174	2,190,914	300,953	1,041,359
4006021	Al Anaizy & Al Rayyan Textile Co.	1,745,030	6,038,166	155,001	536,336
4006022	Al Arab Electrical Company	66,787	231,097	18,114	62,678
4006023	Al Asas Textile & Ready Made	174,797	604,834	33,220	114,947
4006024	Al Atlal Restaurant	18,000	62,284	12,533	43,367
4006025	Al Badar Al Moneer Trading Co.	399,520	1,382,422	152,094	525,613
4006026	Al-Baha'a Universal Trading Co.	140,000	484,429	15,015	51,955
4006027	Al Baladi Textile Co.	1,156,000	4,000,000	239,215	827,734
4006028	Al Bania & Siaj Electrical Trading Co.	48,000	166,090	26,014	90,014
4006029	Al Bayader Food Stuff Co. WLL	82,810	286,540	36,260	125,468
4006030	Al Bolosthy & Al Qawas Corp.	885,519	3,064,080	15,920	55,087
4006031	Al Ghanem and Al Fayez Construction Material	86,087	297,879	22,073	76,377
4006032	Al Hajeri & Al Masri for Ready Made Garments	1,932,863	6,688,107	417,677	1,445,249
4006033	Al Hassan & Lufti Trading Co. WLL	292,000	1,010,381	42,688	147,710
4006034	Al Yousef & Homaidi Trading & Contracting	189,353	655,201	26,284	90,949
4006035	Ibda'a Technical Decoration Co.	40,000	138,408	1,602	5,543
4006036	Al Ilaiwi & Hamad General Contracting	170,961	591,561	0	0
4006037	Al Itimad Sanitary Ware Co.	1,264,662 ^a	4,375,990	152,198	526,637
4006038	Al Jedi & Al Ali Supermarket	1,328,000	4,595,156	425,600	1,472,664
4006039	Al-Karmel Glass & Alluminum Co.	186,765	646,246	124,805	431,850

<u>UNCC claim number</u>	<u>Company name</u>	<u>Total amount claimed (KWD)</u>	<u>Total amount claimed (USD)</u>	<u>Total amount recommended (KWD)</u>	<u>Total amount recommended (USD)</u>
4006040	Al Khateeb Trading & Contracting Co.	271,740	940,277	106,407	368,190
4006041	Al Manareh Trading Electrical & Construction Co.	524,367	1,814,419	159,059	550,378
4006042	Al-Museela Pharmaceuticals Company	38,449	133,042	11,952	41,357
4006043	Al Mussa'd and Al-Saqqa Trading and Transport Co.	168,000	581,315	55,427	191,789
4006044	Al Mutanda Restaurant Co.	128,268	443,834	96,337	333,346
4006045	Al Nahr Al Safi Trading Co.	364,451	1,261,076	253,292	876,443
4006046	Al-Najjar Elect. Appliances Co.	488,900	1,691,696	103,064	356,623
4006047	Al Naqoos Electrical Trading Co.	165,702	573,363	73,326	253,724
4006048	Al Nasrallah & M Hazimen Foodstuff Co.	115,632	400,111	41,295	142,889
4006049	Al-Assrah Al-Lamia'a Shoes and Company (also known as Glamours Family Company for Shoes and Bags Co.)	185,000	640,138	71,428	247,156
4006050	Al Petra Textiles Company	504,000	1,743,945	202,020	699,031
4006051	Al Qatami & Odeh General Contracting Co.	358,678	1,241,100	19,569	67,712
4006052	Al Riksa Trading Conts. Co.	173,500	600,346	33,394	115,550
4006053	Al Ramlawy Bakery Company	40,000	138,408	5,321	18,412
4006054	Al Rayat Electrical and Contracting Company	19,700	68,166	7,407	25,630
4006055	Al Rifaii & Al Bitar Co. For Metal Contractual Works	67,803	234,612	33,817	117,014
4006056	Al Rubai & Al Shalabi Elect Co.	222,001	768,170	86,998	301,030
4006057	Al Rumoz Trading and General Contracting Co.	228,936	792,166	65,502	226,650
4006058	Al Sabah Taxi Co.	60,000	207,612	54,070	187,094
4006059	Al Sabahiyah Gifts Centre	343,760	1,189,481	55,640	192,527
4006060	Al Saedi & Yousef International Trading Co.	490,000	1,695,502	31,416	108,706
4006061	Al Soqoor Electrical & Electronics Co.	352,800	1,220,761	106,837	369,678
4006062	Al Soumet & Hajar Co. Building Service	126,293	437,000	46,500	160,899
4006063	Al Tahrán Trading Company	28,900	100,000	7,455	25,790
4006064	Al Waha Electronics Co. WLL	293,155	1,014,377	115,294	398,941
4006065	Al Weaam Import & Export WLL	270,000	934,256	120,762	417,861
4006066	Al-Zayed and Al-Beitawi Trading Co.	90,000	311,419	21,652	74,921
4006067	Al-Beitawi Trading Co.	542,800	1,878,201	50,080	173,288

<u>UNCC claim number</u>	<u>Company name</u>	<u>Total amount claimed (KWD)</u>	<u>Total amount claimed (USD)</u>	<u>Total amount recommended (KWD)</u>	<u>Total amount recommended (USD)</u>
4006068	Al-Hsawi & Mojarkach Company	23,300	80,623	5,968	20,650
4006069	Ali & Allman International Co.	304,000	1,051,903	25,364	87,765
4006070	Ali Al Tarawa Trdg Group	92,442 ^a	319,870	0	0
4006071	Alia Electrical Co.	800,000	2,768,166	375,699	1,299,997
4006072	Anwar Al-Sharq Co for Contracting and Construction Materials	32,676	113,065	20,870	72,214
4006073	Balka Trading Co.	172,000	595,156	34,799	120,411
4006074	Ben Edan & Ajaj Co.	748,552	2,590,145	339,112	1,173,397
4006075	Blue Nile for Import, Export and Construction Co.	53,054	183,578	6,909	23,906
4006076	Blue River Construction Co. WLL	223,000	771,626	35,696	123,515
4006077	Burj Al Haman Co. for Textiles	335,740	1,161,730	149,085	515,865
4006078	Al-Betah Sanitary Works Contracting Co.	1,199,190	4,149,446	87,088	301,342
4006079	Electronic Holding Co.	276,718 ^a	957,500	69,878	241,792
4006080	Electronic Service Centre Co.	135,095	467,457	87,512	302,810
4006081	El-Fahd And Qassim Co. For Building & Materials	299,777	1,037,291	38,804	134,269
4006082	Fahad & Khalid Ready Dress Co.	460,600	1,593,772	64,680	223,806
4006083	Faraj and Al Jedhi Company for Commerce	463,639	1,604,287	201,645	697,733
4006085	Ghanim and Khoury Trading Co.	65,000	224,913	8,800	30,450
4006086	Golden Center Co.	290,579	1,005,464	143,476	496,456
4006087	Hamid Talal Contracting & Trading Co.	167,400	579,239	0	0
4006088	Al Fustan Al Wardi Co.	24,724	85,550	6,146	21,261
4006089	Jamil Shar'an & Partner Co.	1,204,600	4,168,166	498,449	1,724,737
4006090	Jarash Trading Contracting Company	1,467,492	5,077,827	7,555	26,141
4006091	Jawharat Al-Bahrain Textile Co.	213,727	739,540	68,395	236,661
4006092	Jebran and Al-Nassr Company	23,000	79,585	0	0
4006093	Kamal & Abu Zannad & Co.	97,959	338,958	81,281	281,249
4006094	Khashawi Curtains Company WLL	89,768	310,616	9,133	31,602
4006095	Kuwait Trad. & Import Co.	138,812	480,320	115,297	398,952
4006096	Lena Limited Company for Maintenance & Electrical Equipment	173,327	599,747	63,324	219,114
4006097	Liberty Trading Co.	98,551	341,007	20,956	72,512
4006098	Maroof Electrical Company	508,377	1,759,090	68,950	238,582
4006099	Mathanat Al-Itthihad Co.	305,000	1,055,363	223,780	774,325
4006100	Midmac Company for Electrical	134,832	466,547	47,220	163,391

<u>UNCC claim number</u>	<u>Company name</u>	<u>Total amount claimed (KWD)</u>	<u>Total amount claimed (USD)</u>	<u>Total amount recommended (KWD)</u>	<u>Total amount recommended (USD)</u>
4006101	Moh'd Outeibi & Ahmad Yacoub Co.	351,636	1,216,734	94,606	327,357
4006102	Moh'd Abu-Khader - Fresh Juice & Sandwiches	93,000	321,799	70,745	244,792
4006103	Musanna Trading Company	1,958,698	6,777,500	570,886	1,975,384
4006104	Nahdat Al-Kuwait Trading Company	131,200	453,979	53,817	186,219
4006105	Near East Trading Group Co. WLL.	68,000	235,294	16,026	55,453
4006106	Nour Ala Nour Electronic Appliances Co.	3,366,484	11,648,734	621,453	2,150,357
4006107	Overseas Forwarding Co. WLL	19,440	67,266	7,776	26,907
4006108	Poultry & Bovine Cattle Prod. Agric. Co.	156,880	542,837	69,854	241,709
4006109	Rafiq Stores Co. WLL	39,740	137,509	21,476	74,242
4006110	Sadek & Haki Transportation Co.	342,899	1,186,500	128,338	444,077
4006111	Salah & Rushdi Elect Materials	58,380	202,007	22,552	78,034
4006112	Samed Company For Fabrics	268,770	930,000	154,178	533,488
4006113	Shahroor Al-Bayadi Co.	108,850	376,644	60,096	207,945
4006114	Shalabi Bros Trading Co WLL	140,515	486,211	67,784	234,547
4006115	Songs City Recording Co.	165,000	570,934	47,836	165,523
4006116	Sunrise Computer Centre Co.	106,068	367,017	67,396	233,188
4006117	Suweedan Co. (Trading & Contracting)	1,519,569	5,258,024	122,818	424,975
4006118	Tabouk Medical and Scientific Supplies Co.	238,724	826,035	40,899	141,519
4006119	The Arab Co. for Contracting & Natural Stones	525,000	1,816,609	0	0
4006120	The Plastic Straw Mats Manufacturing	760,569	2,631,727	217,448	752,415
4006121	The Sponge Manufacturing Co.	1,178,589	4,078,163	452,768	1,566,672
4006122	Zahrat Al Rihan Textiles Co. WLL	199,000	688,581	77,181	267,063
4006123	Zanobia Ready Made Garments Co.	1,075,167	3,720,300	527,126	1,823,966
4006124	Nainawa Readymade Garament Co. WLL	0	0	0	0
Total		42,821,948	148,172,826	11,240,000	38,891,974

^a The amount in KWD and USD do not tally exactly because the claimed amount was in USD, but was converted to KWD and then rounded for valuation purposes. See paragraph 85 above.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Aba Al Khail Houseware Co.
UNCC claim number: 4006013

Category D claim number: 3004431
Category D submitting entity: Jordan
Category D claim amount: KWD 354,817 (USD 1,227,740)

Category D claim number: 3004984
Category D submitting entity: Jordan
Category D claim amount: KWD 106,445 (USD 368,322)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	867	867	3,000	
Loss of stock	97,500	51,565	178,426	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	298,529	17,645	61,055	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	44,866	5,402	18,692	Partial rejection, insufficient documentary evidence.
Other loss not categorized	19,500	0	0	Insufficient documentary evidence to substantiate claim for goodwill/key money.
TOTAL	461,262	75,479	261,173	

[ENGLISH ONLY]

Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Abdel Aziz and Partners Co.

UNCC claim number: 4006014

Category D claim number: 3003824

Category D submitting entity: Jordan

Category D claim amount: KWD 90,550 (USD 313,322)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	3,621	3,621	12,529	
Loss of stock	41,653	25,823	89,353	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	6,339	4,203	14,543	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Receivables	38,937	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	90,550	33,647	116,425	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ahmad and Al Madni Trading Company
UNCC claim number: 4006015
Category D claim number: 3013154
Category D submitting entity: Jordan
Category D claim amount: KWD 100,321 (USD 347,131)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	33,186	29,546	102,235	Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	2,498	2,498	8,644	
Loss of profits	14,567	404	1,398	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	50,070	0	0	Rejected, claim for loss of equity not direct.
TOTAL	100,321	32,448	112,277	

[ENGLISH ONLY]

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ahmad Sultan Al-Eissa & Partners

UNCC claim number: 4006016

Category D claim number: 3003899

Category D submitting entity: Jordan

Category D claim amount: KWD 256,900 (USD 888,927)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	17,800	4,271	14,779	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	140,100	30,206	104,519	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	96,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	3,000	1,470	5,087	Claim adjusted for the claimants statement about his share of the loss.
TOTAL	256,900	35,947	124,385	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Ahlam Trading Co.
UNCC claim number: 4006017

Category D claim number: 3013147
Category D submitting entity: Jordan
Category D claim amount: KWD 453,965 (USD 1,570,813)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	381,915	235,759	815,775	Stock claim adjusted for stock build-up, overstocking, and obsolescence.
Loss of profits	72,050	28,168	97,467	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	453,965	263,927	913,242	

[ENGLISH ONLY]

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Ajmi and Muzher Construction Company

UNCC claim number: 4006018

Category D claim number: 3004565

Category D submitting entity: Jordan

Category D claim amount: KWD 457,000 (USD 1,581,315)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	73,728	64,383	222,779	Tangible property claim adjusted for depreciation.
Loss of stock	36,288	32,659	113,007	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	29,184	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	31,104	7,735	26,765	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	265,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	21,696	21,696	75,073	
TOTAL	457,000	126,473	437,624	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSSCompany Name: Al-Alem Al-Akder Flag Food Stuff Co.UNCC claim number: 4006019Category D claim number: 3010724Category D submitting entity: JordanCategory D claim amount: KWD 3,678 (USD 12,727)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	1,618	317	1,097	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	1,398	245	848	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Other loss not categorized	662	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	3,678	562	1,945	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Ameeri - Al Ghanm and Partner Co.

UNCC claim number: 4006020

Category D claim number: 3004524

Category D submitting entity: Jordan

Category D claim amount: KWD 316,587 (USD 1,095,457)

Category D claim number: 3010706

Category D submitting entity: Jordan

Category D claim amount: KWD 316,587 (USD 1,095,457)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	14,794	7,397	25,595	Tangible property claim adjusted for depreciation.
Loss of stock	165,998	149,398	516,948	Stock claim adjusted for obsolescence.
Loss of vehicles	2,000	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	370,000	142,856	494,311	Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings.
Receivables	79,488	1,302	4,505	Partial rejection, insufficient documentary evidence.
TOTAL	632,280	300,953	1,041,359	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Anaizy & Al Rayyan Textile Co.

UNCC claim number: 4006021

Category D claim number: 3004502

Category D submitting entity: Jordan

Category D claim amount: KWD 872,515 (USD 3,019,083)

Category D claim number: 3010714 (Duplicate of claim number 3004502)

Category D submitting entity: Jordan

Category D claim amount: KWD 872,515 (USD 3,019,083)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	15,000	10,651	36,855	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	99,873	63,918	221,170	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	290,998	48,001	166,093	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	413,290	7,077	24,488	Partial rejection, insufficient documentary evidence.
Other loss not categorized	53,354	25,354	87,730	Partial rejection, insufficient documentary evidence.
TOTAL	872,515	155,001	536,336	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Arab Electrical Company

UNCC claim number: 4006022

Category D claim number: 3004440

Category D submitting entity: Jordan

Category D claim amount: KWD 66,787 (USD 231,097)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	36,733	14,929	51,657	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Other loss not categorized	30,054	3,185	11,021	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	66,787	18,114	62,678	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Asas Textile & Ready Made

UNCC claim number: 4006023

Category D claim number: 3004509

Category D submitting entity: Jordan

Category D claim amount: KWD 150,797 (USD 521,789)

Category D claim number: 1811633 (Duplicate of claim number 3004509)

Category D submitting entity: Jordan

Category D claim amount: KWD 24,000 (USD 83,045)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	2,000	2,000	6,920	
Loss of stock	45,518	29,131	100,799	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	45,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	42,279	2,089	7,228	Partial rejection, insufficient documentary evidence.
Other loss not categorized	16,000	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	150,797	33,220	114,947	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Atlal Restaurant

UNCC claim number: 4006024

Category D claim number: 1811625

Category D submitting entity: Egypt

Category D claim amount: KWD 18,000 (USD 62,284)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	9,900	7,740	26,782	Tangible property claim adjusted for depreciation.
Loss of stock	1,620	1,053	3,644	Stock claim adjusted for obsolescence.
Loss of profits	6,480	3,740	12,941	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	18,000	12,533	43,367	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name : Al Badar Al Moneer Trading Co.

UNCC claim number: 4006025

Category D claim number: 3010719

Category D submitting entity: Jordan

Category D claim amount: KWD 399,520 (USD 1,382,422)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	6,520	6,520	22,561	
Loss of stock	212,795	75,416	260,955	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	135,093	60,754	209,557	Profits claim adjusted to reflect historical results for a 12 month indemnity period.
Receivables	30,644	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	14,468	9,404	32,540	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	399,520	152,094	525,613	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Baha'a Universal Trading Co.

UNCC claim number: 4006026

Category D claim number: 3004430

Category D submitting entity: Jordan

Category D claim amount: KWD 140,000 (USD 484,429)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	40,000	0	0	Rejected, loss not direct.
Loss of stock	40,000	15,015	51,955	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	60,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
TOTAL	140,000	15,015	51,955	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Baladi Textile Co.

UNCC claim number: 4006027

Category D claim number: 3013151

Category D submitting entity: Jordan

Category D claim amount: USD 4,000,000

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	117,070	25,238	87,329	Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	237,760	169,054	584,962	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	37,570	0	0	Claim for bank account rejected, loss not direct.
Loss of profits	433,500	39,823	137,796	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	330,100	5,100	17,647	Partial rejection, insufficient documentary evidence to support claim for letters of credit loss.
TOTAL	1,156,000	239,215	827,734	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Bania & Sijaj Electrical Trading Co.

UNCC claim number: 4006028

Category D claim number: 3004413

Category D submitting entity: Jordan

Category D claim amount: KWD 48,000 (USD 166,090)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	9,120	6,967	24,107	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	29,760	19,047	65,907	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	7,200	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	1,920	0	0	Claim for pre-invasion expenses rejected, loss not direct.
TOTAL	48,000	26,014	90,014	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Bayader Food Stuff Co. WLL

UNCC claim number: 4006029

Category D claim number: 3013141

Category D submitting entity: India

Category D claim amount: KWD 82,810 (USD 286,540)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	2,940	2,940	10,173	
Loss of stock	61,250	31,850	110,208	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	1,470	1,470	5,087	
Receivables	17,150	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	82,810	36,260	125,468	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Bolosthy & Al Qawas Corp.
UNCC claim number: 4006030

Category D claim number: 3013148
Category D submitting entity: Jordan
Category D claim amount: KWD 885,519 (USD 3,064,080)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u> ^a	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	39,800	15,920	55,087	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	176,638	0	0	Claim withdrawn.
Loss of profits	399,350	0	0	Insufficient documentary evidence to substantiate claim for Loss of Profit.
Receivables	165,663	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	75,725	0	0	Insufficient documentary evidence to substantiate claim.
TOTAL	857,176	15,920	55,087	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Ghanem & Al Fayez Construction Material Co.

UNCC claim number: 4006031

Category D claim number: 3004421

Category D submitting entity: Jordan

Category D claim amount: KWD 86,087 (USD 297,879)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	29,511	21,248	73,522	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	24,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	32,576	825	2,855	Partial rejection, insufficient documentary evidence.
TOTAL	86,087	22,073	76,377	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Hajeri & Al Masri for Ready Made Garments

UNCC claim number: 4006032

Category D claim number: 3004471

Category D submitting entity: Jordan

Category D claim amount: KWD 1,932,863 (USD 6,688,107)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	5,000	5,000	17,301	
Loss of stock	562,000	262,475	908,218	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	39,327	0	0	Insufficient evidence to substantiate claim.
Loss of profits	500,000	135,240	467,958	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	756,536	14,962	51,772	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	70,000	0	0	Insufficient documentary evidence to substantiate claim for goodwill/key money.
TOTAL	1,932,863	417,677	1,445,249	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Hassan & Lufti Trading Co. WLL

UNCC claim number: 4006033

Category D claim number: 3004428

Category D submitting entity: Jordan

Category D claim amount: KWD 257,000 (USD 889,274)

Category D claim number: 1811675

Category D submitting entity: Jordan

Category D claim amount: KWD 35,000 (USD 121,107)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	35,040	3,413	11,810	Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	84,680	17,415	60,260	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	87,600	12,775	44,204	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	2,920	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	81,760	9,085	31,436	Claim for goodwill adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	292,000	42,688	147,710	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Yousef & Homaidi Trading & Contracting

UNCC claim number: 4006034

Category D claim number: 3013152

Category D submitting entity: Jordan

Category D claim amount: USD 655,200

Category D claim number: 3013160

Category D submitting entity: Jordan

Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

Category D claim number: 3013161

Category D submitting entity: Jordan

Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	39,078	15,631	54,087	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of vehicles	15,522	9,063	31,360	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings.
Receivables	54,600	1,590	5,502	Partial rejection, insufficient documentary evidence.
Other loss not categorized	78,000	0	0	Rejected, claim for loss of equity not direct.
TOTAL	187,200	26,284	90,949	

^a Claimed amount does not equal the total amount claimed and reclassified because of the currency rate applied by the claimant.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ibda'a Technical Decoration Co.

UNCC claim number: 4006035

Category D claim number: 3004538

Category D submitting entity: Jordan

Category D claim amount: KWD 40,000 (USD 138,408)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of profits	40,000	1,602	5,543	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
TOTAL	40,000	1,602	5,543	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Ilaiwi & Hamad General Contracting

UNCC claim number: 4006036

Category D claim number: 3013146

Category D submitting entity: Jordan

Category D claim amount: KWD 170,961 (USD 591,561)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Other loss not categorized	170,961	0	0	Rejected, claim for loss of equity not direct.
TOTAL	170,961	0	0	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Itimad Sanitary Ware Co.
UNCC claim number: 4006037

Category D claim number: 3004482
Category D submitting entity: Jordan
Category D claim amount: KWD 632,331 (USD 2,187,995)

Category D claim number: 3004484
Category D submitting entity: Jordan
Category D claim amount: KWD 632,331(USD 2,187,995)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	20,284	8,114	28,076	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	202,644	144,084	498,561	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	105,145	0	0	Insufficient documentary evidence to substantiate claim for Loss of vehicles.
Loss of profits	108,663	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	867,434	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	1,304,170	152,198	526,637	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimants have used incorrect currency conversion rates and because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 56,403.73 from claimant 3004482 in respect of previously awarded category "C" claim 1551779 and the deduction of USD 55,227.26 from claimant 3004484 in respect of previously awarded category "C" claim 1551173.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Jedi & Al Ali Supermarket

UNCC claim number: 4006038

Category D claim number: 3004522

Category D submitting entity: Jordan

Category D claim amount: KWD 1,328,000 (USD 4,595,156)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	177,000	70,800	244,983	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	545,000	348,800	1,206,920	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	6,000	6,000	20,761	
Other loss not categorized	600,000	0	0	Insufficient documentary evidence to substantiate the claim for goodwill.
TOTAL	1,328,000	425,600	1,472,664	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Karmel Glass & Aluminum Co.

UNCC claim number: 4006039

Category D claim number: 3004503

Category D submitting entity: Jordan

Category D claim amount: KWD 186,765 (USD 646,246)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	45,956	42,799	148,093	Tangible property claim adjusted for depreciation.
Loss of stock	126,490	75,019	259,581	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	14,319	6,987	24,176	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report. Claim adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	186,765	124,805	431,850	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Khateeb Trading & Contracting Co.

UNCC claim number: 4006040

Category D claim number: 3004526

Category D submitting entity: Jordan

Category D claim amount: KWD 271,740 (USD 940,277)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	8,227	8,227	28,467	
Loss of stock	117,669	92,860	321,315	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	14,215	0	0	Insufficient evidence to substantiate claim.
Loss of vehicles	60,329	5,320	18,408	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Receivables	71,300	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	271,740	106,407	368,190	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Manareh Trading Electrical & Construction Co.
UNCC claim number: 4006041

Category D claim number: 3013149
Category D submitting entity: Jordan
Category D claim amount: KWD 524,367 (USD 1,814,419)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	331,302	153,941	532,668	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Receivables	166,681	1,955	6,765	Partial rejection, insufficient documentary evidence.
Other loss not categorized	26,384	3,163	10,945	Partial rejection, loss not direct.
TOTAL	524,367	159,059	550,378	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Museela Pharmaceuticals Company

UNCC claim number: 4006042

Category D claim number: 3013155

Category D submitting entity: Jordan

Category D claim amount: KWD 38,449 (USD 133,042)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	1,833	1,833	6,343	Tangible property claim adjusted for depreciation, maintenance, insufficient evidence of reinstatement and evidentiary shortcomings.
Loss of stock	29,218	8,655	29,948	Stock claim adjusted for evidentiary shortcomings.
Loss of profits	7,398	1,464	5,066	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
TOTAL	38,449	11,952	41,357	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Mussa'd and Al-Saqqa Trading and Transport Co.

UNCC claim number: 4006043

Category D claim number: 3004570

Category D submitting entity: Jordan

Category D claim amount: KWD 168,000 (USD 581,315)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	23,520	8,464	29,287	Tangible property claim adjusted for depreciation.
Loss of stock	48,720	29,128	100,789	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	8,400	0	0	Claim for bank account rejected, loss not direct.
Loss of vehicles	10,080	5,365	18,564	Claim adjusted for evidentiary shortcomings.
Loss of profits	77,280	12,470	43,149	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	168,000	55,427	191,789	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Mutanda Restaurant Co.
UNCC claim number: 4006044

Category D claim number: 3013156
Category D submitting entity: Jordan
Category D claim amount: KWD 128,268 (USD 443,834)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	87,634	82,634	285,931	Tangible property claim adjusted for depreciation.
Loss of vehicles	634	634	2,194	
Loss of profits	40,000	13,069	45,221	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	128,268	96,337	333,346	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Nahr Al Safi Trading Co.
UNCC claim number: 4006045

Category D claim number: 3003810
Category D submitting entity: Jordan
Category D claim amount: KWD 364,451 (USD 1,261,076)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	15,000	1,875	6,488	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	228,451	153,917	532,585	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Other loss not categorized	150,000	97,500	337,370	Partial rejection, insufficient documentary evidence for key money.
TOTAL	393,451	253,292	876,443	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 in respect of previously awarded category "C" claim 1548985.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Najjar Elect. Appliances Co.

UNCC claim number: 4006046

Category D claim number: 3004541

Category D submitting entity: Jordan

Category D claim amount: KWD 460,000 (USD 1,591,696)

Category D claim number: 1811649

Category D submitting entity: Jordan

Category D claim amount: KWD 28,900 (USD 100,000)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,628	3,162	10,941	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	138,167	50,931	176,232	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	10,628	1,000	3,460	Vehicles claim adjusted to reflect M.V.V. Table values.
Loss of profits	85,027	4,739	16,398	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	201,937	43,232	149,592	Partial rejection, insufficient documentary evidence. Claim adjusted for evidentiary shortcomings and the risk of overstatement.
Other loss not categorized	42,513	0	0	Insufficient documentary evidence to substantiate claim for goodwill or key money.
TOTAL	488,900	103,064	356,623	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Naqoos Electrical Trading Co.

UNCC claim number: 4006047

Category D claim number: 3004449

Category D submitting entity: Jordan

Category D claim amount: KWD 165,702 (USD 573,363)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	133,206	61,908	214,215	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	29,240	11,418	39,509	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	3,256	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	165,702	73,326	253,724	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Nasrallah & M Hazimen Foodstuff Co.

UNCC claim number: 4006048

Category D claim number: 3005052

Category D submitting entity: Syrian Arab Republic

Category D claim amount: KWD 115,632 (USD 400,111)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	1,204	1,204	4,166	
Loss of stock	94,822	39,504	136,692	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	10,290	587	2,031	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	9,316	0	0	Claim duplicative of loss of stock.
TOTAL	115,632	41,295	142,889	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Assrah Al-Lamia'a Shoes and Company (also known as Glamours Family Company for Shoes and Bags Co.)

UNCC claim number: 4006049

Category D claim number: 3004529

Category D submitting entity: Jordan

Category D claim amount: KWD 185,000 (USD 640,138)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of stock	60,000	38,400	132,872	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	80,000	23,428	81,066	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	15,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	58,900	9,600	33,218	Insufficient documentary evidence to substantiate claim for goodwill. Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	213,900	71,428	247,156	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See. Paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 in respect of previously awarded category "C" claim 1606573.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Petra Textiles Company

UNCC claim number: 4006050

Category D claim number: 3004567

Category D submitting entity: Jordan

Category D claim amount: KWD 504,000 (USD 1,743,945)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	35,500	862	2,983	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	234,500	187,225	647,837	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	84,000	13,933	48,211	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	150,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	504,000	202,020	699,031	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Qatami & Odeh General Contracting Co.

UNCC claim number: 4006051

Category D claim number: 3013153

Category D submitting entity: Jordan

Category D claim amount: KWD 358,678 (USD 1,241,100)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	13	13	45	
Loss of stock	1,159	1,159	4,010	
Loss of cash	13,069	0	0	Insufficient evidence to substantiate claim.
Loss of profits	100,000	18,397	63,657	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	47,782	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	196,655	0	0	Insufficient documentary evidence to substantiate claim for goodwill and projects under construction.
TOTAL	358,678	19,569	67,712	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Riksa Trading Conts. Co.

UNCC claim number: 4006052

Category D claim number: 3004566

Category D submitting entity: Jordan

Category D claim amount: KWD 173,500 (USD 600,346)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	93,569	16,856	58,325	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	73,500	16,538	57,225	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	6,431	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
TOTAL	173,500	33,394	115,550	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSSCompany Name: Al Ramlawy Bakery CompanyUNCC claim number: 4006053Category D claim number: 1811626Category D submitting entity: EgyptCategory D claim amount: KWD 40,000 (USD 138,408)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,800	4,320	14,948	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	2,800	1,001	3,464	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	2,400	0	0	Insufficient documentary evidence to substantiate claim for motor vehicles.
Loss of profits	24,000	0	0	Insufficient documentary evidence to substantiate claim for motor vehicles.
TOTAL	40,000	5,321	18,412	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Rayat Electrical and Contracting Company

UNCC claim number: 4006054

Category D claim number: 3004554

Category D submitting entity: Jordan

Category D claim amount: KWD 19,700 (USD 68,166)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	18,518	7,407	25,630	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of vehicles	1,182	0	0	Rejected, loss not direct.
TOTAL	19,700	7,407	25,630	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Rifaii & Al Bitar Co. For Metal Contractual Works

UNCC claim number: 4006055

Category D claim number: 3005202

Category D submitting entity: Syrian Arab Republic

Category D claim amount: KWD 67,803 (USD 234,612)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	49,630	22,212	76,858	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	12,191	8,778	30,374	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	3,770	2,827	9,782	Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings.
Receivables	2,212	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	67,803	33,817	117,014	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Rubai & Al Shalabi Elect Co.

UNCC claim number: 4006056

Category D claim number: 3004507

Category D submitting entity: Jordan

Category D claim amount: KWD 222,001 (USD 768,170)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	21,970	14,061	48,654	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	50,000	5,292	18,311	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	80,031	22,145	76,626	Partial rejection, insufficient documentary evidence.
Other loss not categorized	70,000	45,500	157,439	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	222,001	86,998	301,030	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Rumoz Trading and General Contracting Co.

UNCC claim number: 4006057

Category D claim number: 3013137

Category D submitting entity: UNRWA Gaza

Category D claim amount: USD 554,516

Category D claim number: 3013159

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 237,650

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	34,207	17,309	59,893	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	94,395	21,447	74,211	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	3,761	0	0	Insufficient evidence to substantiate claim.
Loss of vehicles	3,651	3,651	12,633	
Loss of profits	59,004	21,215	73,408	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	32,038	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	1,880	1,880	6,505	
TOTAL	228,936	65,502	226,650	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Sabah Taxi Co.

UNCC claim number: 4006058

Category D claim number: 3004459

Category D submitting entity: Jordan

Category D claim amount: KWD 60,000 (USD 207,612)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	30,000	16,320	56,471	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of vehicles	38,500	29,750	102,941	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings.
Receivables	10,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	20,000	8,000	27,682	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	98,500	54,070	187,094	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 in respect of previously awarded category "C" claim 1552338.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

<u>Company Name:</u>	Al Sabahiyah Gifts Centre
<u>UNCC claim number:</u>	4006059
<u>Category D claim number:</u>	3003878
<u>Category D submitting entity:</u>	Jordan
<u>Category D claim amount:</u>	KWD 98,885 (USD 342,163)
<u>Category D claim number:</u>	3003877
<u>Category D submitting entity:</u>	Jordan
<u>Category D claim amount:</u>	KWD 101,500 (USD 351,211)
<u>Category D claim number:</u>	3013164 (Duplicate of claim number 3003878)
<u>Category D submitting entity:</u>	Jordan
<u>Category D claim amount:</u>	USD 187,500
<u>Category D claim number:</u>	3013163 (Duplicate of claim number 3003877)
<u>Category D submitting entity:</u>	Jordan
<u>Category D claim amount:</u>	USD 187,500
<u>Category D claim number:</u>	1811643
<u>Category D submitting entity:</u>	Jordan
<u>Category D claim amount:</u>	KWD 35,000 (USD 121,107)

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	106,126	1,777	6,149	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	83,520	35,646	123,343	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	36,126	18,217	63,035	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	46,550	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	272,322	55,640	192,527	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate and because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 from claimant 3003878 in respect of previously awarded category "C" claim 1607590.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Saeedi & Yousef International Trading Co.

UNCC claim number: 4006060

Category D claim number: 3004442

Category D submitting entity: Jordan

Category D claim amount: KWD 490,000 (USD 1,695,502)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	13,000	9,924	34,339	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	120,000	11,320	39,170	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	85,000	10,172	35,197	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	200,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	72,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	490,000	31,416	108,706	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Soqoor Electrical & Electronics Co.
UNCC claim number: 4006061

Category D claim number: 3004420
Category D submitting entity: Jordan
Category D claim amount: KWD 327,800 (USD 1,134,256)

Category D claim number: 1811661
Category D submitting entity: Jordan
Category D claim amount: KWD 25,000 (USD 86,505)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	25,000	1,674	5,792	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	92,000	58,880	203,737	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	40,000	5,302	18,346	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	193,000	38,181	132,114	Partial rejection, insufficient documentary evidence.
Other loss not categorized	2,800	2,800	9,689	
TOTAL	352,800	106,837	369,678	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Soumet & Hajar Co. Building Service

UNCC claim number: 4006062

Category D claim number: 3005092

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 437,000

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	20,207	3,233	11,187	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	44,203	21,880	75,709	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	47,991	21,387	74,003	Partial rejection, insufficient documentary evidence. Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	13,892	0	0	Insufficient documentary evidence to substantiate claim for profits.
TOTAL	126,293	46,500	160,899	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Tahrar Trading Company

UNCC claim number: 4006063

Category D claim number: 1811681

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 100,000

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	11,849	4,740	16,401	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	4,624	2,035	7,042	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	867	0	0	Rejected, loss not direct.
Loss of profits	7,803	680	2,347	Profits claim adjusted to reflect historical results for a 11 month indemnity period, and for evidentiary shortcomings.
Receivables	1,445	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	2,312	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	28,900	7,455	25,790	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Waha Electronics Co. WLL

UNCC claim number: 4006064

Category D claim number: 3004455

Category D submitting entity: Jordan

Category D claim amount: KWD 293,155 (USD 1,014,377)

Category D claim number: 1811629

Category D submitting entity: Jordan

Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	6,777	6,777	23,450	
Loss of stock	95,762	69,178	239,370	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	1,718	1,718	5,945	
Loss of profits	41,666	17,171	59,415	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	117,232	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	30,000	20,450	70,761	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	293,155	115,294	398,941	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Weaam Import & Export WLL

UNCC claim number: 4006065

Category D claim number: 3013142

Category D submitting entity: Jordan

Category D claim amount: KWD 270,000 (USD 934,256)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	9,990	9,990	34,567	
Loss of stock	69,930	69,930	241,972	
Loss of profits	121,500	40,158	138,955	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	4,860	684	2,367	Partial rejection, insufficient documentary evidence.
Other loss not categorized	63,720	0	0	Insufficient documentary evidence to substantiate claims for goodwill, value of trade marks and refundable deposit.
TOTAL	270,000	120,762	417,861	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Zayed and Al-Beitawi Trading Co.

UNCC claim number: 4006066

Category D claim number: 3013143

Category D submitting entity: Jordan

Category D claim amount: KWD 90,000 (USD 311,419)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	25,000	13,000	44,983	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	17,000	5,652	19,557	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report and for evidentiary shortcomings.
Loss of profits	20,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	3,000	3,000	10,381	Partial rejection, insufficient documentary evidence.
Other loss not categorized	25,000	0	0	Insufficient documentary evidence to substantiate claim goodwill.
TOTAL	90,000	21,652	74,921	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Beitawi Trading Co.
UNCC claim number: 4006067
Category D claim number: 3004516
Category D submitting entity: Jordan
Category D claim amount: KWD 485,000 (USD 1,678,201)

Category D claim number: 1811653 (Duplicate of claim number 3004516)
Category D submitting entity: Jordan
Category D claim amount: USD 100,000

Category D claim number: 1811660
Category D submitting entity: Jordan
Category D claim amount: USD 100,000

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u> ^a	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	80,000	41,600	143,945	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	5,000	5,000	17,301	
Loss of profits	240,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	60,000	3,480	12,042	Partial rejection, insufficient documentary evidence.
Other loss not categorized	100,000	0	0	Insufficient documentary evidence to substantiate claim goodwill.
TOTAL	485,000	50,080	173,288	

^a The total amount claimed and reclassified does not equal the sum total of the Category D claim amount for claims 3004516 and 1811660 because the claimants submitted a joint response which reduced the total amount claimed and reclassified.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSSCompany Name: Al-Hsawi & Mojarkach CompanyUNCC claim number: 4006068Category D claim number: 1811682Category D submitting entity: Syrian Arab RepublicCategory D claim amount: KWD 23,300 (USD 80,623)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	544	544	1,882	
Loss of stock	7,612	3,273	11,325	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	7,000	2,151	7,443	Profits claim adjusted to reflect historical results for a twelve-month indemnity period, and for evidentiary shortcomings.
Receivables	5,697	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	2,447	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	23,300	5,968	20,650	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ali & Allman International Co.

UNCC claim number: 4006069

Category D claim number: 3013136

Category D submitting entity: UNWRA Gaza

Category D claim amount: KWD 304,000 (USD 1,051,903)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	39,520	15,808	54,699	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	45,600	2,964	10,256	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	6,080	6,080	21,038	
Loss of profits	36,480	512	1,772	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	91,200	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	85,120	0	0	Insufficient documentary evidence to substantiate claim for key money and goodwill.
TOTAL	304,000	25,364	87,765	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ali Al Tarawa Trdg Group
UNCC claim number: 4006070

Category D claim number: 3000164
Category D submitting entity: Austria
Category D claim amount: ATS 1,802,400 (USD 163,884)

Category D claim number: 1854184 (Duplicate of claim number 3000164)
Category D submitting entity: Austria
Category D claim amount: KWD 45,080 (USD 155,986)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	2,940	0	0	Rejected, loss not direct.
Loss of vehicles	17,640	0	0	Rejected, loss not direct.
Other loss not categorized	24,500	0	0	Rejected, loss not direct.
TOTAL	45,080	0	0	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Alia Electrical Co.
UNCC claim number: 4006071

Category D claim number: 3013145
Category D submitting entity: Jordan
Category D claim amount: KWD 400,000 (USD 1,384,083)

Category D claim number: 3004418
Category D submitting entity: Jordan
Category D claim amount: KWD 400,000 (USD 1,384,083)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	54,000	27,000	93,426	Tangible property claim adjusted for depreciation.
Loss of stock	276,000	220,800	764,014	Stock claim adjusted for obsolescence.
Loss of vehicles	18,000	17,650	61,073	Vehicles claim adjusted to reflect M.V.V. Table values.
Loss of profits	252,000	110,249	381,484	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	200,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	800,000	375,699	1,299,997	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Anwar Al-Sharq Co. for Contracting and Construction Materials

UNCC claim number: 4006072

Category D claim number: 3010709

Category D submitting entity: Jordan

Category D claim amount: USD 113,065

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	1,054	1,054	3,647	
Loss of stock	19,490	18,236	63,100	Stock claim adjusted for stock build-up and overstocking.
Loss of profits	1,580	1,580	5,467	
Receivables	12,115	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	18,437	0	0	Insufficient documentary evidence to substantiate claim for goodwill and key money.
TOTAL	52,676	20,870	72,214	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 46,796.79 in respect of previously awarded category "C" claim 1549708.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Balka Trading Co.
UNCC claim number: 4006073

Category D claim number: 3013140
Category D submitting entity: United Kingdom
Category D claim amount: KWD 172,000 (USD 595,156)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	20,000	3,999	13,837	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	70,000	30,800	106,574	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	42,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	40,000	0	0	Insufficient documentary evidence to substantiate claim for key money.
TOTAL	172,000	34,799	120,411	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ben Edan & Ajaj Co.
UNCC claim number: 4006074

Category D claim number: 3004219
Category D submitting entity: Jordan
Category D claim amount: KWD 748,552 (USD 2,590,145)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	22,146	19,207	66,460	Tangible property claim adjusted for depreciation.
Loss of stock	52,673	37,925	131,228	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	280,721	175,660	607,820	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	243,012	106,320	367,889	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	150,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	748,552	339,112	1,173,397	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Blue Nile for Import, Export and Construction Co.

UNCC claim number: 4006075

Category D claim number: 3004528

Category D submitting entity: Jordan

Category D claim amount: KWD 53,054 (USD 183,578)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	9,892	4,946	17,114	Tangible property claim adjusted for depreciation.
Loss of stock	2,727	1,963	6,792	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	4,450	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	30,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	5,985	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	53,054	6,909	23,906	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Blue River Construction Co. WLL
UNCC claim number: 4006076

Category D claim number: 3004546
Category D submitting entity: Jordan
Category D claim amount: KWD 223,000 (USD 771,626)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	102,000	26,786	92,685	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	18,000	8,910	30,830	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	15,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
Receivables	39,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	49,000	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	223,000	35,696	123,515	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Burj Al Haman Co. for Textiles

UNCC claim number: 4006077

Category D claim number: 3004486

Category D submitting entity: Jordan

Category D claim amount: KWD 306,840 (USD 1,061,730)

Category D claims number: 1811636 (Duplicate of claim number 3004486)

Category D submitting entity: Jordan

Category D claim amount: USD 100,00

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	150,000	120,000	415,225	Stock claim adjusted for obsolescence.
Receivables	106,840	8,085	27,976	Partial rejection, insufficient documentary evidence.
Other loss not categorized	50,000	21,000	72,664	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	306,840	149,085	515,865	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al-Betah Sanitary Works Contracting Co.

UNCC claim number: 4006078

Category D claim number: 3003819

Category D submitting entity: Jordan

Category D claim amount: KWD 1,199,190 (USD 4,149,446)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	15,375	6,150	21,280	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	743,137	55,735	192,855	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	74,134	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	204,865	11,293	39,076	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	37,926	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	153,753	13,910	48,131	Rejected, loss not direct Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	1,229,190	87,088	301,342	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b Category "C" claim for the losses of the company considered (claim 1599602): no deduction necessary.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Electronic Holding Co.

UNCC claim number: 4006079

Category D claim number: 3013165

Category D submitting entity: India

Category D claim amount: USD 957,500

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	7,370	7,370	25,502	
Loss of stock	187,850	51,093	176,792	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	9,248	9,248	32,000	
Loss of profits	2,890	2,167	7,498	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	69,360	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	276,718	69,878	241,792	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Electronic Service Centre Co.
UNCC claim number: 4006080

Category D claim number: 3004475
Category D submitting entity: Jordan
Category D claim amount: KWD 135,095 (USD 467,457)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD) ^a</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	13,659	10,839	37,505	Tangible property claim adjusted for depreciation.
Loss of stock	98,613	63,112	218,381	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	4,623	0	0	Insufficient evidence to substantiate claim.
Loss of profits	18,200	13,561	46,924	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
TOTAL	135,095	87,512	302,810	

^a After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of KWD 3,000 in respect of money already received by the claimant from his former Kuwaiti partner.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: El-Fahd And Qassim Co. For Building & Materials

UNCC claim number: 4006081

Category D claim number: 3013162

Category D submitting entity: Jordan

Category D claim amount: KWD 299,777 (USD 1,037,291)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	25,543	23,942	82,844	Tangible property claim adjusted for depreciation.
Loss of stock	14,542	10,261	35,505	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	1,602	1,602	5,543	
Loss of profits	183,090	2,999	10,377	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	90,441	0	0	Insufficient documentary evidence to substantiate claim for bank accounts.
TOTAL	315,218	38,804	134,269	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b Category "C" claim for the losses of the company considered (claim 1506320): no deduction necessary.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Fahad & Khalid Ready Dress Co.

UNCC claim number: 4006082

Category D claim number: 3004499

Category D submitting entity: Jordan

Category D claim amount: KWD 460,600 (USD 1,593,772)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	245,000	64,680	223,806	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	49,000	0	0	Insufficient documentary evidence to substantiate claim for p profits.
Receivables	49,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	117,600	0	0	Rejected, claim for loss of equity not direct.
TOTAL	460,600	64,680	223,806	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Faraj and Al Jedhi Company for Commerce

UNCC claim number: 4006083

Category D claim number: 3010698

Category D submitting entity: Yemen

Category D claim amount: KWD 463,639 (USD 1,604,287)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	5,940	5,940	20,554	
Loss of stock	277,760	156,932	543,017	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	99,601	8,773	30,356	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	80,332	30,000	103,806	Partial rejection, insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	463,633	201,645	697,733	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Ghanim and Khoury Trading Co.
UNCC claim number: 4006085

Category D claim number: 3004434
Category D submitting entity: Jordan
Category D claim amount: KWD 65,000 (USD 224,913)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	20,000	8,800	30,450	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	45,000	0	0	Insufficient documentary evidence to substantiate claim for profits.
TOTAL	65,000	8,800	30,450	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Golden Center Co.

UNCC claim number: 4006086

Category D claim number: 3010720

Category D submitting entity: Jordan

Category D claim amount: KWD 290,579 (USD 1,005,464)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	35,350	35,350	122,318	
Loss of stock	86,001	55,901	193,429	Stock claim adjusted for obsolescence.
Loss of vehicles	4,000	4,000	13,841	
Loss of profits	47,500	22,078	76,394	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	47,728	147	509	Partial rejection, insufficient documentary evidence.
Other loss not categorized	70,000	26,000	89,965	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement. Insufficient documentary evidence. Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	290,579	143,476	496,456	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Hamid Talal Contracting & Trading Co.
UNCC claim number: 4006087

Category D claim number: 3013144
Category D submitting entity: Jordan
Category D claim amount: KWD 167,400 (USD 579,239)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	55,242	0	0	Existence of business not proven.
Loss of vehicles	88,722	0	0	Existence of business not proven.
Receivables	23,436	0	0	Existence of business not proven.
TOTAL	167,400	0	0	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Al Fustan Al Wardi Co.

UNCC claim number: 4006088

Category D claim number: 1811657

Category D submitting entity: Syrian Arab Republic

Category D claim amount: KWD 24,724 (USD 85,550)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	12,829	4,842	16,754	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	11,895	1,304	4,507	Profits claim adjusted to reflect historical results for a 10 month indemnity period, and for evidentiary shortcomings.
TOTAL	24,724	6,146	21,261	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Jamil Shar'an & Partner Co.

UNCC claim number: 4006089

Category D claim number: 3004288

Category D submitting entity: Jordan

Category D claim amount: KWD 1,204,600 (USD 4,168,166)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	537,000	336,586	1,164,657	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	120,000	67,067	232,066	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	422,600	55,796	193,066	Partial rejection, insufficient documentary evidence. Claim for receivables adjusted for evidentiary shortcomings and the risk of overstatement.
Other loss not categorized	125,000	39,000	134,948	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	1,204,600	498,449	1,724,737	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Jarash Trading Contracting Company
UNCC claim number: 4006090

Category D claim number: 3004425
Category D submitting entity: Jordan
Category D claim amount: KWD 1,214,651 (USD 4,202,945)

Category D claim number: 1811678
Category D submitting entity: Jordan
Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

Category D claim number: 3005040
Category D submitting entity: Jordan
Category D claim amount: KWD 215,000 (USD 743,945)

Category D claim number: 1811641
Category D submitting entity: Jordan
Category D claim amount: KWD 267,000 (USD 923,875)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	79,038	2,893	10,010	Stock claim adjusted for stock build-up and obsolescence.
Loss of profits	48,342	4,662	16,131	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	1,340,112	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	1,467,492	7,555	26,141	

^a The total amount claimed and reclassified does not equal the sum total of the Category D claim amount for claims 3004425, 3005040 and 1811641 because claim 3004425 was reduced by the claimant and there were also computation errors and currency conversion rate errors.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Jawharat Al-Bahrain Textile Co.

UNCC claim number: 4006091

Category D claim number: 3004448

Category D submitting entity: Jordan

Category D claim amount: KWD 213,727 (USD 739,540)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	1,000	1,000	3,460	
Loss of stock	156,576	25,804	89,287	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	66,150	38,591	133,533	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	16,000	3,000	10,381	Claim for key money adjusted for evidentiary shortcomings.
TOTAL	239,726	68,395	236,661	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 63,165.56 in respect of previously awarded category "C" claim 1506332.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Jebran and Al-Nassr Company

UNCC claim number: 4006092

Category D claim number: 3005039

Category D submitting entity: Jordan

Category D claim amount: KWD 23,000 (USD 79,585)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	23,000	0	0	Rejected, loss not direct and insufficient documentary evidence to substantiate claim.
TOTAL	23,000	0	0	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Kamal & Abu Zannad & Co.

UNCC claim number: 4006093

Category D claim number: 3004491

Category D submitting entity: Jordan

Category D claim amount: USD 338,958

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	83,391	66,713	230,841	Stock claim adjusted for obsolescence.
Loss of profits	14,568	14,568	50,408	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
TOTAL	97,959	81,281	281,249	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Khashawi Curtains Company WLL

UNCC claim number: 4006094

Category D claim number: 3004551

Category D submitting entity: Jordan

Category D claim amount: KWD 89,768 (USD 310,616)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	24,500	585	2,024	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of vehicles	1,568	1,568	5,426	
Loss of profits	34,300	6,980	24,152	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Other loss not categorized	53,900	0	0	Insufficient documentary evidence to substantiate claim for key money. Claim for loss of equity rejected, not direct.
TOTAL	114,268	9,133	31,602	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 61,397.85 in respect of previously awarded category "C" claim 1604742.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Kuwait Trad. & Import Co.
UNCC claim number: 4006095

Category D claim number: 3003789
Category D submitting entity: Jordan
Category D claim amount: KWD 69,325 (USD 239,879)

Category D claim number: 3003804
Category D submitting entity: Jordan
Category D claim amount: KWD 45,325 (USD 156,834)

Category D claim number: 1811668
Category D submitting entity: Jordan
Category D claim amount: USD 83,607

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	3,266	3,266	11,301	
Loss of stock	101,253	81,002	280,284	Stock claim adjusted for obsolescence.
Loss of profits	44,094	25,721	89,000	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	6,532	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	8,166	5,308	18,367	Claim for key money adjusted for the risk of overstatement.
TOTAL	163,311	115,297	398,952	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award in respect of claims 3003789, the Panel recommends the deduction of USD 61,397.85 in respect of previously awarded category "C" claim 1605818.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Lena Limited Company for Maintenance & Electrical Equipment

UNCC claim number: 4006096

Category D claim number: 3013150

Category D submitting entity: Jordan

Category D claim amount: KWD 173,327 (USD 599,747)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	77,997	4,037	13,969	Tangible property claim adjusted for depreciation, maintenance, insufficient evidence of reinstatement and evidentiary shortcomings.
Loss of stock	84,930	48,887	169,159	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	10,400	10,400	35,986	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
TOTAL	173,327	63,324	219,114	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Liberty Trading Co.
UNCC claim number: 4006097

Category D claim number: 3004537
Category D submitting entity: Jordan
Category D claim amount: KWD 98,551 (USD 341,007)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	6,798	1,162	4,021	Tangible property claim adjusted for depreciation.
Loss of stock	23,296	15,142	52,394	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of vehicles	1,000	1,000	3,460	
Loss of profits	20,000	371	1,284	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	16,773	2,596	8,983	Partial rejection, insufficient documentary evidence.
Other loss not categorized	49,423	685	2,370	Partial rejection, insufficient documentary evidence.
TOTAL	117,290	20,956	72,512	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 54,669.80 in respect of previously awarded category "C" claim 1557810.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Maroof Electrical Company

UNCC claim number: 4006098

Category D claim number: 3004472

Category D submitting entity: Jordan

Category D claim amount: KWD 508,377 (USD 1,759,090)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	20,340	18,306	63,343	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	54,320	3,779	13,076	Partial rejection, insufficient documentary evidence. Vehicles claim adjusted to reflect M.V.V. Table values.
Loss of profits	223,500	46,865	162,163	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	210,217	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	508,377	68,950	238,582	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Mathanat Al-Itthihad Co.
UNCC claim number: 4006099

Category D claim number: 3004462
Category D submitting entity: Jordan
Category D claim amount: KWD 305,000 (USD 1,055,363)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	48,800	24,400	84,429	Tangible property claim adjusted for depreciation.
Loss of stock	234,850	187,879	650,100	Stock claim adjusted for obsolescence.
Loss of vehicles	21,350	11,501	39,796	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
TOTAL	305,000	223,780	774,325	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Midmac Company for Electrical

UNCC claim number: 4006100

Category D claim number: 3004559

Category D submitting entity: Jordan

Category D claim amount: KWD 134,832 (USD 466,547)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	10,250	1,220	4,221	Tangible property claim adjusted for depreciation.
Loss of stock	57,500	46,000	159,170	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Receivables	67,083	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	134,833	47,220	163,391	

^a Claimed amount does not equal the total amount claimed and reclassified because the individual loss types were rounded to the nearest KWD.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Moh'd Outeibi & Ahmad Yacoub Co.
UNCC claim number: 4006101

Category D claim number: 3004429
Category D submitting entity: Jordan
Category D claim amount: KWD 175,818 (USD 608,367)

Category D claim number: 3010713 (Duplicate of claim number 3004429)
Category D submitting entity: Jordan
Category D claim amount: KWD 175,818 (USD 608,367)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	102,930	80,622	278,969	Tangible property claim adjusted for depreciation.
Loss of stock	32,687	13,984	48,388	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of vehicles	11,200	0	0	Insufficient documentary evidence to value claim for motor vehicles.
Receivables	33,100	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	179,917	94,606	327,357	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD14,186.85 from claimant 3004429 in respect of previously awarded category "C" claim 1554815.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Moh'd Abu-Khader - Fresh Juice & Sandwiches

UNCC claim number: 4006102

Category D claim number: 3004114

Category D submitting entity: Jordan

Category D claim amount: KWD 93,000 (USD 321,799)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	40,000	33,907	117,325	Tangible property claim adjusted for depreciation.
Loss of stock	20,000	7,564	26,173	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	33,000	29,274	101,294	Profits claim adjusted to reflect historical results for a seven-month indemnity period and evidentiary shortcomings.
TOTAL	93,000	70,745	244,792	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Musanna Trading Company

UNCC claim number: 4006103

Category D claim number: 3000835

Category D submitting entity: India

Category D claim amount: USD 6,777,500

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of stock	1,661,750	484,186	1,675,384	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	145,223	0	0	Insufficient evidence to substantiate claim.
Loss of vehicles	36,125	0	0	Insufficient documentary evidence to substantiate claim for vehicles.
Loss of profits	115,600	86,700	300,000	Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings.
TOTAL	1,958,698	570,886	1,975,384	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Nahdat Al-Kuwait Trading Company

UNCC claim number: 4006104

Category D claim number: 3004533

Category D submitting entity: Jordan

Category D claim amount: KWD 131,200 (USD 453,979)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	9,000	9,000	31,142	
Loss of stock	55,700	40,120	138,824	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	20,000	4,697	16,253	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	16,500	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	30,000	0	0	Claim for loss of key money rejected, not direct
TOTAL	131,200	53,817	186,219	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Near East Trading Group Co. W.L.L.

UNCC claim number: 4006105

Category D claim number: 3003814

Category D submitting entity: Jordan

Category D claim amount: KWD 68,000 (USD 235,294)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	2,288	2,288	7,917	
Loss of stock	16,558	10,763	37,242	Stock claim adjusted for obsolescence.
Loss of cash	133	0	0	Insufficient evidence to substantiate claim.
Loss of profits	20,000	2,975	10,294	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	4,602	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	24,419	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	68,000	16,026	55,453	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Nour Ala Nour Electronic Appliances Co.

UNCC claim number: 4006106

Category D claim number: 3003832

Category D submitting entity: Jordan

Category D claim amount: KWD 3,366,484 (USD 11,648,734)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	36,770	36,770	127,232	
Loss of stock	849,943	498,776	1,725,869	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	10,384	0	0	Insufficient evidence to substantiate claim.
Loss of vehicles	13,700	11,084	38,353	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	213,864	32,823	113,574	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	733,905	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	1,507,918	42,000	145,329	Insufficient documentary evidence to substantiate claim for partner's current account; retained earnings; and goodwill. Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	3,366,484	621,453	2,150,357	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Overseas Forwarding Co. WLL
UNCC claim number: 4006107

Category D claim number: 1811631
Category D submitting entity: Lebanon
Category D claim amount: KWD 19,440 (USD 67,266)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	19,440	7,776	26,907	Tangible property claim adjusted for depreciation.
TOTAL	19,440	7,776	26,907	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Poultry & Bovine Cattle Prod. Agric. Co.

UNCC claim number: 4006108

Category D claim number: 3001838

Category D submitting entity: Netherlands

Category D claim amount: USD 542,837

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	79,105	31,642	109,488	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	65,352	32,490	112,422	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	41,966	5,722	19,799	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
TOTAL	186,423	69,854	241,709	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company and because the claimant has used an incorrect currency conversion rate. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 44,915.54 in respect of previously awarded category "C" claim 1496452.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Rafiq Stores Co. WLL
UNCC claim number: 4006109

Category D claim number: 3000232
Category D submitting entity: Canada
Category D claim amount: KWD 39,740 (USD 137,509)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of stock	40,119	15,172	52,498	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	17,435	6,304	21,744	Profits claim adjusted to reflect historical results for a 12 month indemnity period.
Receivables	11,926	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	69,480	21,476	74,242	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 50,100.80 in respect of previously awarded category "C" claim 1494248.

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Sadek & Haki Transportation Co.

UNCC claim number: 4006110

Category D claim number: 3004500

Category D submitting entity: Jordan

Category D claim amount: KWD 342,899 (USD 1,186,500)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	15,000	9,465	32,751	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of vehicles	224,000	91,195	315,554	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report and for evidentiary shortcomings.
Loss of profits	60,000	27,678	95,772	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	40,000	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	339,000	128,338	444,077	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Salah & Rushdi Elect Materials

UNCC claim number: 4006111

Category D claim number: 3004444

Category D submitting entity: Jordan

Category D claim amount: KWD 58,380 (USD 202,007)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of contract	4,055	4,055	14,031	
Loss of tangible property	6,082	4,083	14,128	Tangible property claim adjusted for depreciation.
Loss of stock	9,800	8,820	30,519	Stock claim adjusted for obsolescence.
Loss of cash	3,507	0	0	Claim for loss of bank account rejected, not direct.
Loss of profits	7,148	5,594	19,356	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	23,868	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	3,920	0	0	Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	58,380	22,552	78,034	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Samed Company For Fabrics

UNCC claim number: 4006112

Category D claim number: 3000291

Category D submitting entity: Canada

Category D claim amount: USD 920,000

Category D claim number: 1811617

Category D submitting entity: Canada

Category D claim amount: USD 10,000

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of real property	2,890	0	0	Insufficient documentary evidence to substantiate claim for real property.
Loss of stock	265,880	154,178	533,488	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
TOTAL	268,770	154,178	533,488	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Shahroor Al-Bayadi Co.
UNCC claim number: 4006113

Category D claim number: 3004452
Category D submitting entity: Jordan
Category D claim amount: KWD 108,850 (USD 376,644)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	14,289	9,699	33,561	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	62,191	39,347	136,149	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	15,370	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	17,000	11,050	38,235	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	108,850	60,096	207,945	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Shalabi Bros Trading Co. WLL

UNCC claim number: 4006114

Category D claim number: 3004489

Category D submitting entity: Jordan

Category D claim amount: KWD 140,515 (USD 486,211)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	5,958	5,958	20,616	
Loss of stock	53,803	40,177	139,021	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	14,740	236	817	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	35,199	15,839	54,806	Partial rejection, insufficient documentary evidence.
Other loss not categorized	30,815	5,574	19,287	Partial rejection of key money claim, insufficient documentary evidence. Insufficient documentary evidence to substantiate claim for goodwill.
TOTAL	140,515	67,784	234,547	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Songs City Recording Co.
UNCC claim number: 4006115

Category D claim number: 3004435
Category D submitting entity: Jordan
Category D claim amount: KWD 165,000 (USD 570,934)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	22,700	16,220	56,125	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	62,000	31,616	109,398	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	42,900	0	0	Insufficient evidence to substantiate claim.
Receivables	23,800	0	0	Insufficient documentary evidence to substantiate claim for receivables.
Other loss not categorized	13,600	0	0	Insufficient documentary evidence to substantiate claim for equity and other losses.
TOTAL	165,000	47,836	165,523	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Sunrise Computer Centre Co.

UNCC claim number: 4006116

Category D claim number: 3005097

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 367,017

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	32,000	17,600	60,900	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	67,000	45,400	157,093	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of profits	5,862	4,396	15,195	Profits claim adjusted to reflect historical results for a 10 month indemnity period, and for evidentiary shortcomings.
TOTAL	104,862	67,396	233,188	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Suweedan Co. (Trading & Contracting)

UNCC claim number: 4006117

Category D claim number: 3013157

Category D submitting entity: Jordan

Category D claim amount: KWD 1,519,569 (USD 5,258,024)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	623,783	86,818	300,408	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	50,000	36,000	124,567	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	60,000	0	0	Vehicles claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	542,250	0	0	Insufficient documentary evidence to substantiate claim for profits.
Other loss not categorized	243,536	0	0	Insufficient documentary evidence to substantiate claim for loss of bank accounts or guaranteed deposits. Claim for equity rejected, loss not direct.
TOTAL	1,519,569	122,818	424,975	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Tabouk Medical and Scientific Supplies Co.

UNCC claim number: 4006118

Category D claim number: 3004552

Category D submitting entity: Jordan

Category D claim amount: KWD 179,696 (USD 621,785)

Category D claim number: 4001575

Category D submitting entity: Spain

Category D claim amount: USD 204,250

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	7,926	4,705	16,280	Tangible property claim adjusted for risk of overstatement..
Loss of stock	95,000	35,643	123,332	Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	94,900	551	1,907	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	40,898	0	0	Insufficient documentary evidence to substantiate claim for goodwill/key money.
TOTAL	238,724	40,899	141,519	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: The Arab Co. for Contracting & Natural Stones

UNCC claim number: 4006119

Category D claim number: 3013158

Category D submitting entity: Jordan

Category D claim amount: KWD 525,000 (USD 1,816,609)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	101,500	0	0	Existence of business not proved.
Loss of stock	392,000	0	0	Existence of business not proved.
Loss of vehicles	14,000	0	0	Existence of business not proved.
Receivables	17,500	0	0	Existence of business not proved.
TOTAL	525,000	0	0	

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: The Plastic Straw Mats Manufacturing

UNCC claim number: 4006120

Category D claim number: 3004992

Category D submitting entity: Jordan

Category D claim amount: KWD 760,569 (USD 2,631,727)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of real property	219,450	0	0	Rejected, loss not direct.
Loss of tangible property	278,881	139,440	482,491	Tangible property claim adjusted for depreciation.
Loss of stock	72,320	63,417	219,436	Stock claim adjusted for stock build-up, overstocking and obsolescence.
Loss of cash	103	0	0	Claim for loss of bank account rejected, not direct.
Loss of vehicles	4,052	4,052	14,021	
Loss of profits	63,436	10,539	36,467	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	122,327	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	760,569	217,448	752,415	

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: The Sponge Manufacturing Co.
UNCC claim number: 4006121

Category D claim number: 3004991
Category D submitting entity: Jordan
Category D claim amount: KWD 1,178,589 (USD 4,078,163)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of real property	239,756	0	0	Rejected, loss not direct.
Loss of tangible property	312,590	156,295	540,813	Tangible property claim adjusted for depreciation.
Loss of stock	255,916	223,079	771,900	Stock claim adjusted for obsolescence.
Loss of cash	59,677	0	0	Insufficient evidence to substantiate claim.
Loss of vehicles	22,064	3,706	12,824	Vehicles claim adjusted to reflect M.V.V. Table values and evidentiary shortcomings. For non-M.V.V. Table vehicles, claim adjusted as per paragraph 145 of the First "E4" Report.
Loss of profits	125,235	69,688	241,135	Profits claim adjusted to reflect historical results for a seven-month indemnity period.
Receivables	163,351	0	0	Insufficient documentary evidence to substantiate claim for receivables.
TOTAL	1,178,589	452,768	1,566,672	

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Annex II

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Zahrat Al Rihan Textiles Co. WLL

UNCC claim number: 4006122

Category D claim number: 3004446

Category D submitting entity: Jordan

Category D claim amount: KWD 199,000 (USD 688,581)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)^b</u>	<u>Comments</u>
Loss of tangible property	11,033	8,826	30,540	Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	43,967	28,139	97,367	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of profits	30,000	13,500	46,713	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Receivables	139,000	1,216	4,208	Partial rejection, insufficient documentary evidence.
Other loss not categorized	30,000	25,500	88,235	Partial rejection, insufficient documentary evidence.
TOTAL	254,000	77,181	267,063	

^a Claimed amount does not equal the total amount claimed and reclassified because the Panel valued the entire loss claimed on behalf of the company. See paragraph 20 above.

^b After the decision of the bilateral committee is applied to the recommended award, the Panel recommends the deduction of USD 66,574.32 in respect of previously awarded category "C" claim 1608949.

RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Zanobia Ready Made Garments Co.

UNCC claim number: 4006123

Category D claim number: 3005173

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 3,720,300

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)^a</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
Loss of tangible property	28,500	17,381	60,142	Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	911,676	435,938	1,508,436	Stock claim adjusted for stock build-up, overstocking, obsolescence and evidentiary shortcomings.
Loss of cash	2,767	0	0	Insufficient evidence to substantiate claim.
Loss of profits	70,000	41,307	142,931	Profits claim adjusted to reflect historical results for a seven-month indemnity period, and for evidentiary shortcomings.
Other loss not categorized	50,000	32,500	112,457	Claim for key money adjusted for evidentiary shortcomings and the risk of overstatement.
TOTAL	1,062,943	527,126	1,823,966	

^a Claimed amount does not equal the total amount claimed and reclassified because the claimant has used an incorrect currency conversion rate.

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RECOMMENDED AWARDS FOR THE INSTALMENT TWENTY-THREE (A)
CLAIMS BY CLAIMANT NUMBER, NAME AND CATEGORY OF LOSS

Company Name: Nainawa Readymade Garment Co.

UNCC claim number: 4006124

Category D claim number: 3001287

Category D submitting entity: India

Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

<u>Category of loss</u>	<u>Total Amount Claimed and Reclassified (KWD)</u>	<u>Recommended amount (KWD)</u>	<u>Recommended amount (USD)</u>	<u>Comments</u>
TOTAL	0	0	0	Claim withdrawn.
