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

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

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

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

<u>Short name</u>	<u>Title</u>	<u>Document symbol</u>
E2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E2" claims	S/AC.26/1998/7
E2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "E2" claims	S/AC.26/1999/6
E2(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E2" claims	S/AC.26/1999/22
E2(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "E2" claims	S/AC.26/2000/2
E2(6) report	Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims	S/AC.26/2001/01
E2(7) report	Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of "E2" claims	S/AC.26/2001/11
E2(8) report	Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of "E2" claims	S/AC.26/2001/18
E2(10) report	Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of "E2" claims	S/AC.26/2002/14
E2(12) report	Report and recommendations made by the Panel of Commissioners concerning the twelfth instalment of "E2" claims	S/AC.26/2003/2
E3(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims	S/AC.26/1998/13
F1(1.1) report	Report and recommendations made by the Panel of Commissioners concerning part one of the first instalment of claims by Governments and international organizations (category "F" claims)	S/AC.26/1997/6
F1(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "F1" claims	S/AC.26/1998/12

### Introduction

1. The Governing Council of the United Nations Compensation Commission (the “Commission”), at its thirtieth session in December 1998, appointed the present Panel of Commissioners, composed of Messrs. Bruno Leurent (Chairman), Kaj Hobér and Andrei Khoudorjkov (the “Panel” or the “‘E2A’ Panel”), to review category “E2” claims (the “‘E2’ claims”).<sup>1</sup> This report contains the Panel’s recommendations to the Governing Council, pursuant to article 38(e) of Governing Council decision 10 (the “Provisional Rules for Claims Procedure” or the “Rules”), concerning the fourteenth instalment of “E2” claims.<sup>2</sup>
2. This instalment initially consisted of 226 claims submitted by corporations primarily operating in import-export trade (the “claims”) at the time of Iraq’s invasion and occupation of Kuwait. The claims were selected by the secretariat of the Commission (the “secretariat”) from the “E2” claims on the basis of criteria that include (a) the date of filing with the Commission, (b) the claimant’s type of business activity, and (c) the type of loss claimed. Four claims were subsequently transferred by the Executive Secretary to this instalment. Furthermore, one claim was withdrawn after commencement of the Panel’s review, thus leaving 229 claims in this instalment for the Panel to review. The claims reviewed have been filed by companies from 28 countries, and involve a total claimed amount of 498,443,399 United States dollars (USD).<sup>3</sup> The procedure used by the Panel in processing the claims is described in section I below.
3. The types of claims in this instalment are similar to the claims addressed in the E2(4), E2(6), E2(8), E2(10) and E2(12) reports. Most of the claimants in this instalment allege losses in connection with contracts and commercial dealings that were entered into prior to 2 August 1990. The alleged losses include those arising out of the non-payment for goods delivered or services provided to parties in Iraq, Kuwait, the United Arab Emirates, Syria, Greece and Croatia, goods sold after the failure of the originally intended delivery to Iraq, Kuwait, Jordan, Saudi Arabia and the United Arab Emirates, goods lost or destroyed in transit to buyers in the Middle East, and increased costs of operations. In addition, claimants allege that the continued manufacture of goods was interrupted after 2 August 1990 due to Iraq’s invasion and occupation of Kuwait. These claimants typically seek compensation for actual costs incurred before the contract was interrupted, plus future profits they expected to earn on the contract.
4. Claimants also allege that their business operations in the Middle East region sustained losses during the period of Iraq’s invasion and occupation of Kuwait and for some time thereafter. Such losses include loss of profits from a decline in business or interrupted course of dealing, increased costs of operations (including salary and termination payments), evacuation costs, as well as tangible property losses. The various types of losses, as described by the claimants, are set out in greater detail in section III below.
5. The Governing Council has entrusted three tasks to the Panel. First, the Panel must determine whether the various types of losses alleged by the claimants are, in principle, compensable, and, if so, the appropriate criteria for the measure of compensation. Second, the Panel must verify whether the losses that are in principle compensable have in fact been incurred by a given claimant. Third, the Panel must

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

## I. PROCEDURAL HISTORY

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

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

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

9. In a procedural order dated 20 November 2001, the Panel instructed the secretariat to transmit to the Government of the Republic of Iraq (“Iraq”) the documents filed by 42 claimants for claims based on contracts with Iraqi parties and financed by a letter of credit issued by an Iraqi bank or relating to transactions with an Iraqi party, in respect of which the Panel considered that Iraq’s comments would facilitate its review of the claims. After further investigation, the Panel directed that a further six claims be sent to Iraq for its comments.

10. Iraq was invited to submit its comments on all 48 claim files referred to in paragraph 9 above and to respond to questions posed by the Panel. Iraq’s comments and responses were received in a timely manner and were duly considered by the Panel in the course of its deliberations.

11. In a second procedural order dated 17 May 2002, the Panel classified the claims as “unusually large or complex” within the meaning of article 38(d) of the Rules, in view of the large number of claims under review, the variety and complexity of the issues raised, the volume of documentation submitted with the claims and the time afforded to Iraq to provide comments with respect to the claim files transmitted, referred to in paragraph 9 above.

12. In reviewing the claims, the Panel took into consideration information and documents provided by the claimants in response to the article 34 notifications, Iraq’s comments and documents filed in respect of the claims referred to in paragraph 9 above, and comments by Governments, including Iraq, in response to the article 16 reports of the Executive Secretary.<sup>4</sup> The Panel also considered claim-specific reports prepared on the basis of the above information by the expert consultants under the Panel’s supervision and guidance.

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

14. Some claimants seek compensation in respect of losses for which they had received an indemnity from their insurers. Unless the claimant has produced a mandate from the insurer confirming that the claimant is authorized to seek compensation on its behalf, the amount of any such indemnity has been deducted from any award recommended by the Panel. In one claim, where a claimant seeks compensation for a loss also claimed before the Commission by an insurer, no award has been recommended for the "E2" claimant as the existence of the insurer's claim supports the conclusion that there was no mandate for the "E2" claimant to bring a claim on behalf of the insurer for the losses indemnified.

15. Several claimants seek compensation on behalf of other entities that had actually suffered the losses asserted. The Panel requires such claimants to provide specific proof that they have been authorized, or are otherwise entitled, to bring the claims.

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

## II. LEGAL FRAMEWORK

### A. Applicable law

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

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

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

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

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

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

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

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

“(d) The breakdown of civil order in Kuwait or Iraq during that period; or

“(e) Hostage-taking or other illegal detention.”

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

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

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

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

#### B. General duty to mitigate

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

#### C. Evidentiary requirements

27. The category “E” claim form that was used by claimants for the filing of the claims advised each claimant to submit “a separate statement explaining its claim (‘Statement of Claim’), supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and the amount of the claimed loss”.<sup>10</sup> The claim form also advised each claimant to include the following information in

its Statement of Claim: the date, type and basis of the Commission's jurisdiction for each element of loss; the facts supporting the claim; the legal basis for each element of the claim; and the amount of compensation sought and an explanation as to how this amount was derived.<sup>11</sup>

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

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

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

#### D. Observations of the Panel regarding the presentation of claims

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

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

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

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

### III. REVIEW OF THE CLAIMS PRESENTED

35. The fact patterns of the majority of claims are similar to those addressed in previous reports of this Panel.<sup>13</sup> The findings in those reports are summarized where relevant to the present claims.

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

#### A. Contracts where claimant’s performance was completed

##### 1. Goods delivered or services provided to Iraqi parties

###### (a) Claims description

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

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

###### (b) Legal analysis

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

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

40. Paragraph 16 of Security Council resolution 687 (1991) excludes from the jurisdiction of the Commission “the debts and obligations of Iraq arising prior to 2 August 1990”. In interpreting the “arising prior to” clause, the “E2” Panel has found that, before the rise of Iraq’s foreign debt in the 1980s, three months was the outer limit of standard payment practice in Iraq.<sup>14</sup> Accordingly, in defining the Commission’s jurisdiction, the “E2” Panel determined that not only was the debt of Iraq that had accumulated during the war between Iran and Iraq in the 1980s excluded from the Commission’s jurisdiction, but also subsequent debts resulting from performance rendered by claimants more than three months prior to 2 August 1990, that is, prior to 2 May 1990.<sup>15</sup> This rule applies regardless of whether the contract provides for a deferred payment by the Iraqi purchaser due after 2 August 1990.<sup>16</sup>

41. In the context of claims involving the supply of goods, the claimant’s performance is usually defined by shipment of the goods, and a claim for non-payment based on a sales contract with an Iraqi party is within the Commission’s jurisdiction if shipment of the goods took place on or after 2 May 1990.<sup>17</sup> In one claim where goods were shipped to be exhibited in Iraq and a sales contract was subsequently concluded at the exhibition, the claimant’s performance is defined by the date of conclusion of the sales contract. In this claim, however, the contract was concluded prior to 2 May 1990 and, thus, the claim is outside the jurisdiction of the Commission.

42. With respect to claims involving the provision of services, either separately or in connection with goods supplied, for purposes of the “arising prior to” clause, the claimant’s performance is defined by the dates upon which such services were rendered and a claim for non-payment in respect of services provided under a contract with an Iraqi party is within the Commission’s jurisdiction if the services were provided on or after 2 May 1990.<sup>18</sup>

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

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

45. The Panel also notes that claims have been submitted relating to contracts containing rescheduled or unusually long payment terms. The rescheduling of contract debts and the unusually long contractual payment terms that Iraq obtained during the 1980s mask the true age of a debt. Therefore, for the purposes of the “arising prior to” clause, debts and obligations subject to such rescheduling or long payment terms form part of Iraq’s old debt and, accordingly, have been excluded from the jurisdiction of the Commission.<sup>23</sup>

(ii) Application of the directness requirement

46. For a claim within the Commission’s jurisdiction to be compensable, the loss in question must be a direct result of Iraq’s invasion and occupation of Kuwait. With respect to the factual circumstances relating to the causes of the losses alleged, the actions of Iraq’s officials during Iraq’s invasion and occupation of Kuwait, the military operations by Iraq and the Allied Coalition Forces and the ensuing breakdown of civil order in Iraq directly caused the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods delivered or services provided before the invasion within the meaning of paragraph 21 of Governing Council decision 7.<sup>24</sup>

47. As described at paragraph 23 above, losses due to the trade embargo are not compensable except where Iraq’s invasion and occupation of Kuwait constituted a direct cause of the non-payment that is separate and distinct from the trade embargo.

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

49. With respect to the claims involving non-payment of amounts that fell due after the liberation of Kuwait, the Panel notes that the economic consequences of the military operations and the resulting damage to Iraq’s infrastructure, as well as the ensuing breakdown of civil order in Iraq, did not necessarily end immediately after the cessation of hostilities on 2 March 1991.<sup>26</sup> Accordingly, with reference to the claims under review, the non-payment of debts by Iraqi parties between 2 March and 2 August 1991 may be compensable, as such non-payment may still constitute a direct consequence of Iraq’s invasion and occupation of Kuwait. The non-payment of contractual obligations by Iraqi parties that became due after 2 August 1991, however, can no longer be deemed to be directly caused by Iraq’s invasion and occupation of Kuwait.<sup>27</sup> In determining when payment from Iraqi parties was due, the Panel looks to the underlying agreement between the parties.

50. In some instances, claims are submitted in respect of contracts concluded between entities located outside Iraq for the provision of goods to Iraqi end-users, with one party acting as a purchasing agent for the Iraqi end-user. These claimant-sellers seek compensation for non-payment by the purchasing agent. The Panel finds that, in such cases, it is incumbent upon the claimant-seller to demonstrate that the entity with whom it contracted was acting on behalf of an Iraqi end-user and that the non-payment by such entity was a direct result of Iraq's invasion and occupation of Kuwait. The Panel finds that, in the claims presently under review, the claimant-sellers have failed to make such a specific showing and, accordingly, the alleged losses have not been demonstrated to be the direct result of Iraq's invasion and occupation of Kuwait.<sup>28</sup>

51. With regard to compensation sought in respect of costs incurred on loans taken out to finance the production or sale of goods, claims based on such costs are not compensable absent a specific showing that such losses would reasonably have been expected to occur as a result of the non-payment for the goods.<sup>29</sup> The Panel finds that, with respect to most of the claims under review, such losses arose from the impact of the non-payment upon the general conduct of the claimant's business or its dealings with third parties and are too remote to be the direct result of Iraq's invasion and occupation of Kuwait.<sup>30</sup>

(c) Verification and valuation

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

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

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

55. With respect to the Commission's jurisdiction over a claim based on a letter of credit, proof of performance includes evidence of the date of shipment and of timely presentation of the documents required under the letter of credit to the relevant bank, such as correspondence demonstrating timely presentation of the documents.<sup>31</sup> Correspondence that does not specifically refer to the letter of credit in question does not fulfil the evidentiary requirement.

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

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

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

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

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

## 2. Goods delivered or services provided to Kuwaiti parties

### (a) Claims description

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

### (b) Legal analysis

62. With respect to the application of the directness requirement to claims involving non-payment for goods delivered or services provided to Kuwaiti parties, a claimant must provide specific proof of the direct link between Iraq's invasion and occupation of Kuwait and the Kuwaiti buyer's non-payment for

the goods delivered or the services provided.<sup>32</sup> Adequate proof that a Kuwaiti party's inability to perform its contractual obligations resulted directly from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example, because in the case of a business, it was rendered bankrupt, insolvent or otherwise ceased to exist as a direct result of Iraq's invasion and occupation of Kuwait; or, in the case of an individual, he or she was killed or was physically impaired as a direct result of Iraq's invasion and occupation of Kuwait.<sup>33</sup> With respect to claims relating to contracts concluded between entities located outside Kuwait for the provision of goods to Kuwaiti end-users, the Panel's finding in paragraph 50 above applies.

63. The claims relating to delayed payments arise from the alleged impact of the delayed payment on the claimants' businesses or their dealings with third parties. It follows from the directness requirement that such claimants must establish a direct link between a loss and Iraq's invasion and occupation of Kuwait. Absent a specific showing that a loss arose which reasonably would have been expected to occur as a result of the delayed payment in question, the Panel finds that, under the circumstances in some of the claims under review, the claimants have failed to establish a direct loss resulting from Iraq's invasion and occupation of Kuwait.<sup>34</sup> In others, the claimants have failed to substantiate that alleged payments owed were in fact delayed.

(c) Verification and valuation

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

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

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

67. Where a claimant seeking compensation for the non-payment for goods or services has fulfilled the evidentiary criteria outlined above, the normal measure of compensation is as described in paragraph 60 above. With respect to the claims under review relating to delayed payment, the claimants have failed

to demonstrate that they actually suffered a loss in the amount asserted and/or that such loss was a direct result of Iraq's invasion and occupation of Kuwait.

B. Contracts where claimant's performance was interrupted

1. Goods diverted en route to buyer

(a) Claims description

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

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

(b) Legal analysis

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

71. With respect to claims for losses resulting from the diversion on or after 2 August 1990 of goods destined for Iraq, the losses are the result of the factual circumstances described in paragraph 46 above. Consequently, such losses are the direct result of Iraq's invasion and occupation of Kuwait.<sup>35</sup>

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

73. As noted at paragraph 26 above, the claimant is under an obligation to take reasonable steps to mitigate its losses. In the context of losses arising from diverted shipments, the claimant's duty to mitigate its losses includes the requirement that it sell the undelivered goods to a third party within a reasonable time and in a reasonable manner. In addition, in discharging its duty to mitigate, the claimant must take reasonable steps to preserve the goods in conditions appropriate to their nature pending resale to a third party or resumption of performance of the original sales contract.<sup>38</sup>

(c) Verification and valuation

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

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

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

77. Where the claimant has resold the goods in a reasonable manner and within a reasonable time, the measure of compensation is the difference between the original contract price and the price in the substitute transaction, plus reasonable incidental costs, such as expenses incurred in stopping delivery, preserving the goods, returning the goods, or reselling the goods. Any expenses avoided as a result of the interruption of the original contract, such as unincurred freight costs, and any proceeds from the resale transaction are offset against the losses incurred.<sup>39</sup> Where the claimant has established that the goods could not be resold, the measure of compensation is the initial contract price of the goods, less their salvage value and expenses avoided, plus reasonable incidental costs.

78. Where the claimant has not taken reasonable steps to dispose of the goods, or where the resale price obtained was less than that which could reasonably have been obtained for the goods in question, the measure of compensation is the difference between the original contract price and the price at which the goods reasonably could have been resold.<sup>40</sup>

## 2. Goods lost or destroyed in transit

### (a) Claims description

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

80. Some claimants state that the goods were in Kuwait, either at the airport, on the docks, at the post office, in warehouses or customs areas of one of Kuwait's three maritime ports, or were being held at the storage facilities of agents or transportation companies at the time of the invasion. Other claimants state that they do not know what became of the goods due to their inability to locate the buyer or because of the civil disorder in Kuwait. The claimants generally seek compensation for the unpaid contract price of the goods. Some claimants also seek compensation for interest payments on loans or other finance costs.

### (b) Legal analysis

81. Recognizing that there were military operations and a breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation of Kuwait, paragraph 21 of Governing Council decision 7 provides the basis for the Panel's analysis of the directness requirement in respect of claims for goods lost in transit in Kuwait.<sup>41</sup>

82. Applying paragraph 21 of decision 7 to the claims at hand, the Panel finds that, due to the breakdown of civil order and the widespread destruction of property at Kuwaiti airports and seaports, claimants faced practical difficulties in obtaining specific proof of the circumstances in which the goods were lost. Given this fact, the Panel concludes, as it has in previous reports, that where non-perishable goods arrived at a Kuwaiti seaport on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not thereafter be located by the claimant, an inference can be made, in the absence of evidence to the contrary, that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait including the ensuing breakdown of civil order.<sup>42</sup> Where, on the other hand, the goods arrived in Kuwait prior to the above-stated dates, specific evidence is required to show that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait.

83. In certain claims, at the time the goods were lost, the title to the goods or the risk of loss may have already passed to the buyer under the terms of the contract.<sup>43</sup> Irrespective of whether the risk of loss or title to the goods had passed to the buyer under the contract, provided that multiple recovery for the same loss is avoided, a claim for compensation may be maintained by a seller who has not been paid for the goods, since delivery of the goods to the buyer was prevented due to Iraq's invasion and occupation of Kuwait.<sup>44</sup> This rule applies regardless of which party bore the risk of loss under the contract.<sup>45</sup>

(c) Valuation and verification

84. A claim for goods lost in transit in Kuwait must be substantiated by evidence of the arrival of the goods, or of shipment to Kuwait from which an arrival date may be estimated, for example, a bill of lading, an air waybill or a truck consignment note. An uncorroborated reference to a shipping document is not sufficient to fulfil the evidentiary requirement. The claimant must also produce evidence of the value of the goods, such as an invoice, a contract or a purchase order.<sup>46</sup>

85. Where a claimant has satisfied the evidentiary criteria described above, compensation is based on an assessed value of the lost goods, plus any reasonable costs directly resulting from the loss such as costs involved in trying to locate the goods. However, as concluded in paragraph 51 above, the claims under review for costs collateral to the contract, such as interest payments on loans or other finance costs for the production of goods or for the claimant's commercial operations in general, have not been included in the recommended compensation.

3. Contracts interrupted before completion of shipment or installation

(a) Claims description

86. Several claimants in this instalment seek compensation for losses related to contracts for the manufacture of goods, subsequent delivery and, in some cases, the provision of related services such as installation, technical assistance or training that allegedly were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The contracts were either for the supply of generic goods or for the manufacture of goods to the buyer's particular specifications. Most of the contracts under review were concluded with Kuwaiti and Iraqi buyers, the claimant-sellers being based in North Africa, Asia, Europe, and North America. Some of the claimants are subcontractors who had agreements with contractors ("main contractors") operating outside the Middle East who, in turn, had contracts with Kuwaiti or Iraqi entities. Other claimants are suppliers who had agreements with purchasing agents operating outside the Middle East who were acting on behalf of Iraqi or Kuwaiti entities.<sup>47</sup>

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

88. One claimant seeks compensation for losses related to a contract for the purchase of cement from an Iraqi seller that allegedly was interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The cement was to have been sold by the claimant to third parties outside Iraq.

89. Claimants normally seek compensation for one or more of the following items: the profits they expected to earn under the contract; the contract price; the difference between the contract price and any income generated from resale of the goods; or the difference between the contract price and any salvage value of the goods in question.

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

(b) Legal analysis

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

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

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

93. As described at paragraph 45 above, the rescheduling of debts and obligations or the conclusion of unusually long payment terms should not serve to mask Iraq's old debt, and claims where such arrangements exist are excluded from the jurisdiction of the Commission under the "arising prior to" clause.<sup>50</sup>

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

(ii) Application of the directness requirement

95. With respect to the directness requirement, paragraphs 9 and 10 of Governing Council decision 9 provide that Iraq is liable for losses arising from contracts that were interrupted as a direct result of Iraq's

invasion and occupation of Kuwait. This liability extends to contracts with Iraqi parties as well as to those to which Iraq was not a party.

96. Concerning claims based on contracts with Iraqi parties, the performance by the claimant of contracts for the manufacture and supply of goods to Iraq between 2 August 1990 and 2 March 1991 is deemed to have been rendered impossible as a result of the factual circumstances described in paragraph 46 above. Consequently, the claimant's inability to perform is the direct result of Iraq's invasion and occupation of Kuwait.<sup>52</sup>

97. As regards claims based on contracts with Kuwaiti parties, the Panel finds that the interruption of such contracts was caused by military operations and the breakdown of civil order in Kuwait during the period of Iraq's invasion and occupation from 2 August 1990 to 2 March 1991 as described in paragraph 72 above and, therefore, is deemed to have been a direct result of Iraq's invasion and occupation of Kuwait. Where production was suspended or goods were not delivered to the original buyer nor sold to a third party, a relevant consideration under Governing Council decision 9 is whether the parties could have resumed the transaction after the cessation of hostilities and whether they have in fact resumed the transaction.<sup>53</sup>

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

99. As regards the claims by sub-contractors or suppliers described in paragraph 86 above, the Panel has found that, under paragraph 10 of Governing Council decision 9, Iraq's liability extends to losses suffered in connection with contracts to which Iraq was not a party, including certain sub-contractor arrangements. Accordingly, with respect to the claims presently under review, where a supplier's or sub-contractor's loss was the direct result of Iraq's invasion and occupation of Kuwait, that loss is compensable provided that the circumstances of the claim do not indicate that the main contractor has received payment from the end-user corresponding to the same loss. In particular, where payment arrangements under the main contract called for advance payments or progress payments which would have covered payments due from the main contractor to the sub-contractor, the Panel has undertaken such inquiries as were practicable under the circumstances to ensure that only the direct loss has been recommended for compensation.<sup>55</sup>

100. Direct losses may include the costs incurred by the claimant in performing the contract prior to its interruption, additional costs incurred as a result of the interruption, as well as some portion of the profits that the claimant would have earned under the contract, as described in further detail at paragraphs

106 and 107 below. In many of the contracts where performance by the claimant was interrupted between 2 August 1990 and 2 March 1991, payment by the Iraqi party was not due until after 2 August 1991. For such contracts Iraq's liability extends to the costs reasonably incurred prior to the interruption of performance of the contract and, where appropriate, subject to the duty of mitigation, the expected profits under the contract apportioned over the period during which they would have been earned. Only amounts accrued within the compensable period may be awarded.<sup>56</sup>

101. The additional costs described in paragraph 90 above are compensable where a claimant has demonstrated that the costs reasonably would have been expected to occur as a result of the interruption given the nature of the particular transaction or the claimant's business, and that the costs are reasonable in nature, duration and amount.<sup>57</sup> With respect to additional costs related to loans allegedly taken out to finance the production of goods in the claims under review, the Panel finds that the claimants have failed to demonstrate either that they actually incurred such costs or that these costs were the direct result of Iraq's invasion and occupation of Kuwait.<sup>58</sup> Where the costs of maintaining performance bonds (guarantees) are claimed, such costs are compensable in principle if the performance bond was required under the interrupted contract.

(c) Verification and valuation

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

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

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

105. Where claimants seek compensation for additional costs such as storage charges or costs of modifying goods, documentary evidence that such costs were actually incurred and of their amount is

required. Appropriate evidence would include invoices, production records or contemporaneous business records.

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

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

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

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

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

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

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

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

C. Non-contractual business losses

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

(a) Claims description

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

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

(b) Legal analysis

111. With respect to the directness requirement for decline in business or course of dealing losses, it often will suffice for claimants to show that the loss resulted from one of the five circumstances listed in paragraph 21 of Governing Council decision 7.<sup>64</sup> In the case of losses suffered outside Iraq or Kuwait, however, the only predicate for a finding of directness relevant to the present claims is paragraph 21(a) of Governing Council decision 7. This section provides that any loss or damage resulting from "military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991" is a direct loss resulting from Iraq's invasion and occupation of Kuwait.

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

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

Table 3. Compensable area

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

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

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

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

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

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

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

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

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

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

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

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

profitability had been realized from such dealings". Third, the claimant must demonstrate that that course of dealing evinces "a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms".<sup>73</sup>

(c) Verification and valuation

121. With respect to decline in business claims, the claimant must demonstrate that it was based or maintained a presence in a compensable location. Such proof could include registration certificates, business licences or lease agreements. It must also prove that it suffered a loss during the compensable period. Relevant evidence includes financial statements and management accounts. The financial data must demonstrate the performance of the claimant's business during the period before Iraq's invasion and occupation of Kuwait, as well as after the liberation of Kuwait. The amount of compensation is calculated by projecting lost revenue of the operations in question from monthly historical data or, where such data is not available, from annual data. Lost revenues are reduced by variable costs and wage costs which were not incurred as a result of the decline in business, to arrive at the amount of lost profits for the pertinent period.<sup>74</sup> The amount of compensation is reduced if the claimant has not taken reasonable steps to mitigate its losses.

122. Where the claimant was not located in the compensable area and did not maintain a presence there, the claimant must produce sufficient evidence to demonstrate a previous course of dealing with parties located within the compensable area as defined in paragraphs 112 and 113 above that was interrupted by Iraq's invasion and occupation of Kuwait. Relevant evidence includes contracts, purchase orders, delivery records, or distributorship agreements. The amount of compensation is calculated in a manner similar to a decline in business claim, as discussed in paragraph 121 above.

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

## 2. Increased costs

(a) Claims description

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

(b) Legal analysis

125. Only those increased costs incurred as a direct result of Iraq's invasion and occupation of Kuwait, for example with respect to operations in locations that were the subject of military operations or threat of military action, are compensable. Moreover, these costs are compensable only to the extent that they were incremental and would not have been incurred in the course of the claimant's normal business practice, or were not passed on to customers or recovered from other sources.<sup>76</sup> With respect to bonus payments made to employees, such costs are compensable to the extent that they related to work in the compensable area, were necessary to enable the claimant to continue its operations and were reasonable in amount.<sup>77</sup>

(c) Verification and valuation

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

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

D. Payment or relief to others

1. Salaries and termination payments, detention allowances, reimbursement for personal property losses and costs of protective measures

(a) Claims description

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

129. Compensation also is sought for payments made to expatriate staff for personal property abandoned in Kuwait and Iraq following the evacuation of the employees during the period of Iraq's invasion and occupation of Kuwait. Such property included, inter alia, furniture, vehicles, cash and employees' personal bank accounts.

130. Some claimants seek to recover the costs incurred in respect of security and protective measures provided to employees and their families. These protective measures included the provision of gas masks, alternative accommodation, medical kits, drinking water and food supplies.

(b) Legal analysis

131. Salary payments to non-productive employees located in Iraq and Kuwait during the period of Iraq's invasion and occupation of Kuwait are compensable in principle, on the basis that staff could not reasonably be expected to perform productive tasks in those locations during that period.<sup>78</sup> Claims with respect to salary payments to employees in other areas that were the subject of military operations or threat of military action, as described in paragraphs 112 and 113 above, are compensable to the extent that the lack of productivity was the direct result of Iraq's invasion and occupation of Kuwait.<sup>79</sup>

132. Costs incurred by claimants in providing accommodation, food and bonus payments to unproductive staff, including those who were detained, are compensable in principle pursuant to Governing Council decision 7, to the extent that they were reasonable in the circumstances.<sup>80</sup> Costs incurred by claimants in taking reasonable measures to protect employees and their families are compensable in principle provided that the employees were located in an area subject to the threat of military action or actual military operations, as described in paragraphs 112 and 113 above.<sup>81</sup> Claims for payments made to staff for personal property lost in Iraq or Kuwait are compensable in principle, where such payments were made pursuant to legal obligations or are otherwise justified under the circumstances and the amounts paid are reasonable.<sup>82</sup>

(c) Verification and valuation

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

134. For all payments to staff, the claimant must establish that the persons to whom the payments were made were its employees at the relevant time and that they were in the compensable area. The claimant must then demonstrate that the cost was in excess of the claimant's usual expenditure in relation to those employees or was a cost related to non-productive employees whose lack of productivity was a direct result of Iraq's invasion and occupation of Kuwait. The claimant must also provide evidence of actual payment of the alleged sums. Relevant documents in this regard include contracts of employment, payroll records and other contemporaneous internal documents of the claimant.<sup>83</sup>

135. With respect to unproductive salary payments, evidence establishing that the employees in question could not be reassigned to other duties is required. This requirement is met if the claimants establish that the employees in question were detained in Kuwait or Iraq.

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

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

## 2. Evacuation costs

### (a) Claims description

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

### (b) Legal analysis

139. Paragraph 21 of Governing Council decision 7 provides that losses suffered as a result of the "departure of persons from or their inability to leave Iraq or Kuwait" are to be considered the direct result of Iraq's invasion and occupation of Kuwait. Further, paragraph 22 of decision 7 provides that compensation is "available to reimburse payments made or relief provided by corporations or other entities to others – for example, to employees ... for losses covered by any of the criteria adopted by the Council". Consequently, costs incurred in connection with evacuation from areas that were the subject of military operations or a threat of military action by either side are compensable in principle.<sup>84</sup> However, only extraordinary or incremental and temporary expenses are compensable.<sup>85</sup>

140. In the circumstances of the claims under review, costs incurred for transportation from Iraq and Kuwait, and accommodation and food associated with the evacuation, are compensable, provided they would not have been incurred by the claimant in any event, such as at the end of the employee's contract.<sup>86</sup>

### (c) Verification and valuation

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

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

E. Tangible property losses

1. Claims description

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

2. Legal analysis

144. Claims for damaged or lost tangible assets are compensable in principle provided that the claimant can establish ownership of the assets, that the assets were in Iraq or Kuwait as of 2 August 1990, and that the assets were lost or destroyed during Iraq's invasion and occupation of Kuwait.<sup>87</sup> With respect to claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims.<sup>88</sup>

3. Verification and valuation

145. To establish a compensable tangible property loss, a claimant must submit evidence of ownership and existence of the assets in Iraq or Kuwait as of 2 August 1990. Relevant documents include asset registers, inventory lists, import certificates and witness statements.<sup>89</sup>

146. For claims based on replacement costs, such costs are determined and an assessment is made as to whether the claimant's calculation of the loss reflects appropriate depreciation, normal maintenance or betterment.<sup>90</sup> Adjustments are made, as necessary. For claims based on net book value, the claimant must establish the cost and date of acquisition of the asset from the documents provided. The depreciation applied by the claimant is reviewed for reasonableness and appropriate adjustments made.<sup>91</sup>

F. Advance rental payments

1. Claims description

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

2. Legal analysis

148. Advance rental payments for premises in Iraq and Kuwait are compensable if the claimant's "inability to receive the benefit of the amounts paid in rent during the relevant period was the direct result of Iraq's invasion and occupation of Kuwait".<sup>92</sup> However, where such a claim is submitted together with a separate claim for loss of profits, rental payments will not be compensated as a separate loss, but will be assessed as part of the claim for lost profits.<sup>93</sup> The Panel notes that the present claimants do not submit claims for lost profits.

### 3. Verification and valuation

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

150. The normal measure of compensation is the rent paid for the period during which the inability to use the premises was the direct result of the invasion and occupation of Kuwait. For these purposes, the compensable periods set forth in paragraph 113 above apply. As in some instances a claimant could not reasonably be expected to resume operations immediately after the cessation of military operations, the Panel may also recommend compensation for a short period thereafter if this is appropriate in the context of the claim under review.

#### G. Loss of funds in bank accounts and other deposits

##### 1. Claims description

151. One claimant seeks compensation for funds held in a bank account in Iraq. Another claimant alleges that deposits were made in Iraq to secure telephone and telex services.

##### 2. Legal analysis

152. Claims for funds held in Iraqi bank accounts are compensable if the claimant had a reasonable expectation that it could transfer the funds outside Iraq, but such claims are not compensable if the funds were not exchangeable for foreign currency. In the claim under review where the funds were held in a bank account in Iraq, the claimant has failed to demonstrate that there was a reasonable expectation that the funds could be transferred outside Iraq.<sup>94</sup> With respect to the security deposits for telephone and telex services, the evidence submitted by the claimant does not demonstrate that the payments in fact relate to deposits as alleged by the claimant, and that it had suffered a direct loss.

##### 3. Verification and valuation

153. For the reasons stated in paragraph 152 above, the claims for funds in Iraqi bank accounts and other deposits presently under review are not compensable. Accordingly, the Panel does not set forth the type of documentation and other evidence that should normally be submitted in support of such claims.

#### IV. INCIDENTAL ISSUES

##### A. Date of loss

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

155. With respect to claims based on contract losses, the Panel notes that the date of loss for each contract would normally depend on the facts and circumstances surrounding the non-performance of the contract.<sup>95</sup> However, given the large number of contracts before the Commission and the significance of one event (i.e. Iraq’s invasion of Kuwait) on contractual relations, the Panel finds that 2 August 1990 represents an administrable and appropriate date of loss for the contract claims now under consideration.

156. With respect to claims for decline in business or interrupted course of dealing leading to loss of profits or claims for increased costs, the Panel notes that such losses in this instalment were suffered over extended periods of time, and that such losses were generally spread over the period of loss. Given these circumstances, the Panel selects the mid-point of the relevant compensable period (including, as the case may be, relevant primary or secondary periods) during which the particular loss occurred as the date of loss.<sup>96</sup>

157. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes that such losses likewise have been incurred throughout the period of Iraq’s invasion and occupation of Kuwait and, therefore, the Panel selects the mid-point of the occupation period as the date of loss for costs of this nature, that is, 15 November 1990.<sup>97</sup>

158. With respect to claims for loss of tangible assets, the Panel selects 2 August 1990 as the date of loss as that date generally coincides with the claimant’s loss of control over the assets in question in this instalment.<sup>98</sup>

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

##### B. Currency exchange rate

160. Many of the claimants have stated claims in currencies other than United States dollars. The Panel has assessed all such claims and performed all claim calculations in the original currencies of the loss. Since the Commission issues its awards in United States dollars, the Panel must determine the appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The

Panel has been guided by its previous decisions, and by decisions of other panels. A particular rule is established for Kuwaiti dinars, and is set forth in paragraph 167.

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

162. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 155 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

163. For claims for decline in business or interrupted course of dealing leading to loss of profits and claims for increased costs, the Panel decides that the appropriate rate will be the average of the rates reported in the United Nations Monthly Bulletin for the months over which the particular claimant is compensated.<sup>99</sup>

164. For claims for payment or relief to others within this instalment, including evacuation costs, the Panel, noting that the date of loss set forth in paragraph 157 above for such claims is 15 November 1990 and is consistent with the decision of the “F1” Panel, decides that the appropriate rate will be that rate reported in the United Nations Monthly Bulletin for the month of November 1990.<sup>100</sup>

165. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 158 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.

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

167. The above rules apply to claims stated in currencies other than the Kuwaiti dinar. For claims denominated in Kuwaiti dinars, the Panel, noting the extreme fluctuation in the value of that currency during the period of Iraq’s occupation of Kuwait and the decisions of this and other Panels, adopts the last available exchange rate unaffected by Iraq’s invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin.<sup>101</sup>

### C. Interest

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

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

169. With respect to the awarding of interest, in accordance with Governing Council decision 16, the Panel notes that the dates of loss defined in paragraphs 154-159 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claims preparation costs

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

V. RECOMMENDATIONS

171. Based on the foregoing, the Panel recommends that the amounts set out in annex III below, totalling USD 17,355,681 be paid in compensation for direct losses suffered by the claimants as a result of Iraq's invasion and occupation of Kuwait.

Geneva, 28 May 2003

(Signed) Mr. Bruno Leurent  
Chairman

(Signed) Mr. Kaj Hobér  
Commissioner

(Signed) Mr. Andrei Khoudorjov  
Commissioner

Notes

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

<sup>2</sup> This is the sixth report and recommendations of the “E2A” Panel to the Governing Council concerning “E2” claims, its first report being the “Report and recommendations of the Panel of Commissioners concerning the fourth instalment of ‘E2’ claims” (“E2(4) report”), the second being the “Report and recommendations of the Panel of Commissioners concerning the sixth instalment of ‘E2’ claims” (“E2(6) report”), the third being the “Report and recommendations of the Panel of Commissioners concerning the eighth instalment of ‘E2’ claims” (“E2(8) report”), the fourth being the “Report and recommendations of the Panel of Commissioners concerning the tenth instalment of ‘E2’ claims” (“E2(10) report”), and the fifth being the “Report and recommendations of the Panel of Commissioners concerning the twelfth instalment of ‘E2’ claims” (“E2(12) report”).

<sup>3</sup> This figure includes amounts claimed for interest and claims preparation costs. As explained in paragraphs 168 and 169 of this report, the Governing Council will consider claims for interest, where an amount has been awarded for the principal sum claimed, at a future date (see paragraph 2 of Governing Council decision 16). As explained in paragraph 170 of this report, the Governing Council will also consider the issue of claims preparation costs at a later date. In addition, this total claimed amount does not include the value of the claim withdrawn after the commencement of the instalment. That claim is, nevertheless, identified in annex III.

<sup>4</sup> Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the statistics for the instalment in his thirty-eighth report dated 11 January 2002.

<sup>5</sup> See E2(4) report, paragraph 205.

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

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

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

<sup>9</sup> See also E2(4) report, paragraphs 154-157; see also paragraph 83 above.

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

<sup>11</sup> Ibid.

<sup>12</sup> Governing Council decision 7, paragraph 23.

<sup>13</sup> See E2(4) report; E2(6) report; E2(8) report; E2(10) report; E2(12) report.

<sup>14</sup> E2(1) report, paragraph 89.

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

<sup>16</sup> E2(4) report, paragraph 94; E2(6) report, paragraph 34; E2(8) report, paragraph 62; E2(10) report, paragraph 46; E2(12) report, paragraph 39.

<sup>17</sup> E2(4) report, paragraph 89; E2(6) report, paragraph 35; E2(8) report, paragraph 63; E2(10) report, paragraph 47; E2(12) report, paragraph 40.

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

<sup>19</sup> E2(4) report, paragraphs 88-96.

<sup>20</sup> Ibid., paragraph 92.

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

<sup>22</sup> E2(4) report, paragraphs 88-96.

<sup>23</sup> See E2(1) report, paragraph 87 and E2(4) report, paragraph 83.

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

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

<sup>26</sup> See paragraph 115 above; E2(4) report, paragraphs 118-119; E2(6) report, paragraph 42; E2(8) report, paragraph 70; E2(10) report, paragraph 121; E2(12) report, paragraph 148.

<sup>27</sup> See E2(4) report, paragraph 119; E2(6) report, paragraph 42; E2(8) report, paragraph 70; E2(10) report, paragraph 54; E2(12) report, paragraph 48.

<sup>28</sup> E2(8) report, paragraph 72.

<sup>29</sup> E2(4) report, paragraph 165.

<sup>30</sup> Ibid., paragraphs 159 and 165.

<sup>31</sup> The Panel is mindful that, as a rule, a correspondent bank or a negotiating bank would have duly forwarded the documents to the issuing bank. Also, in most cases, it would have been difficult for a claimant to obtain proof of the receipt of documents by the Iraqi issuing bank.

<sup>32</sup> E2(4) report, paragraphs 135-136.

<sup>33</sup> Ibid.

<sup>34</sup> E2(4) report, paragraph 159; E2(8) report, paragraph 82. The Panel has used the term “specific showing” in this context since its E2(8) report, meaning the requirement that claimants provide evidence sufficient to establish to the satisfaction of the Panel that the losses suffered were the direct result of Iraq’s invasion and occupation of Kuwait.

<sup>35</sup> See E2(4) report, paragraph 123; E2(6) report, paragraph 66; E2(8) report, paragraph 92; E2(10) report, paragraph 75; E2(12) report, paragraph 69.

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

<sup>37</sup> See E2(4) report, paragraphs 127-131; E2(6) report, paragraph 65; E2(8) report, paragraph 93; E2(10) report, paragraph 76; E2(12) report, paragraph 70.

<sup>38</sup> The Panel also refers to the guidelines regarding the scope of this duty in respect of contracts for the sale of goods, set forth in annex I to this report.

<sup>39</sup> See E2(4) report, paragraphs 161-162; 203(d).

<sup>40</sup> Ibid., paragraph 203(c).

<sup>41</sup> See E2(4) report, paragraphs 127-131.

<sup>42</sup> See E2(4) report, paragraph 147(b); E2(6) report, paragraph 60. The Panel also notes that the postal service in Kuwait suffered an almost total loss of equipment and supplies and, immediately after the liberation of Kuwait, there was no postal service in that country. Accordingly, the Panel finds that goods at Kuwaiti post offices on or after 17 July 1990 are similarly presumed to have been lost or destroyed in transit as a direct result of Iraq's invasion and occupation of Kuwait. See Farah Report, paragraph 359.

<sup>43</sup> For example, depending on the contract, the risk of loss may have passed to the buyer when the goods were handed over to the first carrier. E2(6) report, note 33.

<sup>44</sup> E2(4) report, paragraph 143; E2(6) report, paragraph 61.

<sup>45</sup> E2(4) report, paragraph 144; E2(6) report, paragraph 61.

<sup>46</sup> E2(4) report, paragraph 147; E2(6) report, paragraph 62.

<sup>47</sup> E2(8) report, paragraph 101.

<sup>48</sup> E2(1) report, paragraph 98.

<sup>49</sup> Ibid., paragraphs 90 and 98.

<sup>50</sup> See E2(1) report, paragraph 87; E2(4) report, paragraph 83.

<sup>51</sup> E2(1) report, paragraph 100; E2(6) report, paragraph 78.

<sup>52</sup> See also E2(4) report, paragraph 123.

<sup>53</sup> Governing Council decision 9, paragraph 10.

<sup>54</sup> E2(4) report, paragraphs 151-153.

<sup>55</sup> E2(8) report, paragraphs 113-114.

<sup>56</sup> Ibid., paragraph 125. For "compensable period", see paragraphs 112 and 113 of the report.

<sup>57</sup> Ibid., paragraph 162.

<sup>58</sup> E2(4) report, paragraphs 159 and 165; E2(6) report, paragraph 86.

<sup>59</sup> E2(4) report, paragraph 161.

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

<sup>61</sup> E2(4) report, paragraph 162; E2(6) report, paragraph 89; E2(8) report, paragraph 123(e); E2(10) report, paragraph 114; E2(12) report, paragraph 105(c).

<sup>62</sup> E2(6) report, paragraph 89.

<sup>63</sup> Ibid., paragraph 90.

<sup>64</sup> See paragraph 21 above.

<sup>65</sup> E2(2) report, paragraph 64.

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

<sup>67</sup> E2(3) report, paragraph 77.

<sup>68</sup> E2(2) report, paragraph 142; E2(6) report, paragraph 105; E2(8) report, paragraph 150; E2(10) report, paragraph 121; E2(12) report, paragraph 115.

<sup>69</sup> E2(2) report, paragraph 78; See also E2(3) report, paragraph 101.

<sup>70</sup> E2(3) report, paragraph 102; E2(4) report, paragraph 181.

<sup>71</sup> E2(4) report, paragraph 183.

<sup>72</sup> Governing Council decision 9, paragraph 11.

<sup>73</sup> E2(4) report, paragraphs 183-186.

<sup>74</sup> E2(2) report, paragraphs 146-152.

<sup>75</sup> See E2(6) report, paragraph 106.

<sup>76</sup> E2(3) report, paragraphs 87-100 and 156-158; E2(8) report, paragraph 160; E2(12) report, paragraph 124.

<sup>77</sup> E2(3) report, paragraph 100; E2(7) report, paragraph 74.

<sup>78</sup> E2(1) report, paragraphs 213 and 237; E3(1) report, paragraphs 172-174; E2(8) report, paragraph 140; E2(10) report, paragraph 137; E2(12) report, paragraph 129.

<sup>79</sup> See E2(1) report, paragraphs 252-253.

<sup>80</sup> E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 141; E2(10) report, paragraph 138; E2(12) report, paragraph 130.

<sup>81</sup> E2(3) report, paragraph 147; E2(5) report, paragraph 145; E2(7) report, paragraph 111.

<sup>82</sup> Governing Council decision 7; E2(3) report, paragraph 162 and F1(1.1) report, paragraphs 66-68; E2(8) report, paragraph 143.

<sup>83</sup> E2(12) report, paragraph 132.

<sup>84</sup> See, for example, E2(1) report, paragraphs 133, 153; E2(2) report, paragraph 60; E3(1) report, paragraph 177; F1(1.1) report, paragraphs 94-96; E2(8) report, paragraph 152; E2(10) report, paragraph 146; E2(12) report, paragraph 137.

<sup>85</sup> E2(3) report, paragraph 79, citing F1(2) report, paragraph 101; E2(8) report, paragraph 152; E2(10) report, paragraph 146; E2(12) report, paragraph 137.

<sup>86</sup> E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(8) report, paragraph 153; E2(10) report, paragraph 146; E2(12) report, paragraph 138.

<sup>87</sup> Governing Council decision 9, paragraphs 12 and 13.

<sup>88</sup> E2(7) report, paragraph 116; E2(10) report, paragraph 151.

<sup>89</sup> As noted by the “E2” Panel, a high level of scrutiny is applied with respect to the valuation and verification of claims for cash. See E2(3) report, paragraph 206; E2(7) report, paragraph 116. See also E2(12) report, paragraph 143.

<sup>90</sup> E2(1) report, paragraphs 271-273; E2(10) report, paragraph 153.

<sup>91</sup> E2(3) report, paragraphs 203-205; E2(10) report, paragraph 153; E2(12) report, paragraph 144.

<sup>92</sup> See E2(1) report, paragraph 234.

<sup>93</sup> See E2(3) report, paragraph 158.

<sup>94</sup> E2(1) report, paragraphs 136-140.

<sup>95</sup> E2(1) report, paragraph 211.

<sup>96</sup> Ibid., paragraphs 209-210.

<sup>97</sup> Ibid., paragraph 212.

<sup>98</sup> Ibid., paragraph 213.

<sup>99</sup> Ibid., paragraph 216.

<sup>100</sup> Ibid., paragraph 218; F1(1.1) report, paragraph 101.

<sup>101</sup> E2(1) report, paragraph 220.

Annex I

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

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

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

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

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

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

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

claimant to take appropriate steps to obtain some realisable value for the goods, even stripped of its customised parts. Therefore, with respect to specially manufactured as well as fungible goods destined for the Iraqi market, the claimant's duty to mitigate began on 16 January 1991.

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

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

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

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

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

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

“(d) Expenses that are appropriate in nature and reasonable in duration, incurred by the claimant in taking reasonable steps to mitigate its losses, are direct losses in view of the fact that the claimant was under a duty to mitigate any losses that could reasonably be avoided. Accordingly, a claimant may, in principle, recover compensation for reasonable expenses such as transportation and other costs to return the goods or dispatch them to another buyer; storage fees

and maintenance charges pending resale; advertising costs; repackaging and relabelling costs, and other expenses incurred in the sale of the goods to third parties. Lawyers' fees incurred in efforts to collect a compensable debt are considered a reasonable step in mitigation and are, likewise, compensable.

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

Annex II

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

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
COMPENSABILITY		
1	“Arising prior to” exclusion	All or part of the claim is based on a debt or obligation of Iraq that arose prior to 2 August 1990 and is outside the jurisdiction of the Commission pursuant to Security Council resolution 687 (1991).
2	Part or all of loss is not direct	The type of loss in whole or part, is in principle not a direct loss within the meaning of Security Council resolution 687 (1991).
3	Part or all of loss is outside compensable period	All or part of the loss occurred outside the period of time during which the Panel has determined that a loss may be directly related to Iraq’s invasion and occupation of Kuwait.
4	Part or all of loss is outside compensable area	All or part of the loss occurred outside the geographical area within which the Panel has determined that a loss may be directly related to Iraq’s invasion and occupation of Kuwait.
5	Part or all of claimed loss is unsubstantiated	The claimant has failed to file documentation substantiating its claim; or, where documents have been provided, these do not demonstrate the circumstances or amount of part or all of the claimed loss as required under article 35 of the Rules.
6	No proof of direct loss	The claimant has failed to submit sufficient evidence to demonstrate that the loss was a direct result of Iraq’s invasion and occupation of Kuwait.
7	No proof of loss	The claimant has not established that any loss was suffered.
8	Failure to comply with formal filing requirements	The claimant has failed to meet the formal requirements for the filing of claims as specified under article 14 of the Rules.

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
9	Non-compensable bank balance held in Iraq	The claimant has not established that the funds were exchangeable for foreign currency and, accordingly, that it had a reasonable expectation that it could transfer the funds out of Iraq.
10	Trade embargo is sole cause	The loss claimed was caused exclusively by the application of the trade embargo or related measures imposed by or in implementation of Security Council resolution 661 (1990) and other relevant resolutions.
11	Loss is not compensable under Governing Council decision 19	The claim relates to costs in connection with operations of the Allied Coalition Forces.
VERIFICATION AND VALUATION		
12	Part or all of loss is unsupported	The claimant has failed to file documentation supporting the amount of the claimed loss; or, where documents have been provided, these do not support the amount of part or all of the claimed loss.
13	Calculated loss is less than loss alleged	Applying the Panel's valuation methodology, the value of the claim was assessed to be less than that asserted by the claimant.
14	Insufficient evidence of value	The claimant has produced insufficient evidence to prove all or part of the value of its losses, as required under article 35 of the Rules.
15	Failure to establish appropriate efforts to mitigate	The claimant has not taken such measures as were reasonable in the circumstances to minimize the loss as required under paragraph 23 of Governing Council decision 9 and paragraph 9(IV) of decision 15.
16	Reduction to avoid multiple recovery	Although the claim is found to be eligible, the Panel concludes that an award has already been made for the same loss in this or another claim before the Commission. Accordingly, the amount of compensation already awarded for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3.
OTHER GROUNDS		

<u>Number</u>	<u>Reasons stated in annex III</u>	<u>Explanation</u>
17	Interest	The issue of methods of calculation and of payment of interest will be considered by the Governing Council at the appropriate time pursuant to Governing Council decision 16. Moreover, where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts.
18	Principal sum not compensable	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award is recommended for interest claimed on such principal amounts.
19	Claims preparation costs	The issue of claims preparation costs is to be resolved by the Governing Council at a future date.

Annex III

RECOMMENDED AWARDS FOR THE FOURTEENTH INSTALMENT OF "E2" CLAIMS

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
1	Austria	4000159	Orion Leuchtenfabrik, Molecz & Sohn GmbH	ATS	4,585,507	416,940	Contract	Sales contract interrupted before shipment (Iraq):Contract price	ATS	3,156,824	ATS	0	0	Part or all of claimed loss is unsubstantiated	86-108	51,371
							Contract	Sales contract interrupted before shipment (Iraq):Contract price	ATS	850,762	ATS	0	0	Part or all of claimed loss is unsubstantiated	86-108	
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	ATS	577,921	ATS	577,921	51,371	N/A		
2	Austria	4000162	Canada Tiefbohrgeräte und Maschinenfabrik GmbH	ATS	50,370,866	4,580,002	Contract	Sales contract interrupted before shipment (Iraq):Value of goods	ATS	7,479,385	ATS	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
							Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	ATS	31,267,435	ATS	0	0	Part or all of claimed loss is unsubstantiated	86-108	
							Interest		ATS	11,624,046	ATS	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
3	Bahrain	4000073	Aluminium Bahrain B.S.C. (c)	BHD	702,791	4,036,985	Business transaction	Increased costs (Bahrain): Bonus payments	BHD	318,690	BHD	0	0	Part or all of claimed loss is unsubstantiated	128-137	405,667
				USD	2,167,860		Business transaction	Increased costs: Marine insurance and engineering costs	USD	2,167,860	USD	0	0	Part or all of claimed loss is unsubstantiated	124-127	
							Business transaction	Increased costs: War risk insurance premia	BHD	167,325	USD	18,167	18,167	Part or all of loss is outside compensable period; Part or all of loss is outside compensable area	113, 124-127	
							Payment or relief	Support: Bonus payments	BHD	65,689	BHD	0	0	Part or all of claimed loss is unsubstantiated	128-137	
							Payment or relief	Security and protective measures: Gas masks and emergency shelters	BHD	151,087	BHD	145,700	387,500	Part or all of claimed loss is unsubstantiated	128-137	
4	Bahrain	4000285	Hasan & Habib S/O Mahmood (Canada Dry Division)	USD	88,745	88,745	Business transaction	Increased costs (Bahrain): Freight and insurance costs	USD	13,245	BHD	0	0	Part or all of claimed loss is unsubstantiated	124-127	6,803
							Business transaction	Decline in business (Bahrain): Loss of profit	USD	75,500	BHD	2,558	6,803	Part or all of loss is outside compensable period; Calculated loss is less than loss alleged	109-123	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
5	Belgium	4000176	Jose Piscador BVBA	USD	44,000	44,000	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	44,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss; Failure to establish appropriate efforts to mitigate	86-91, 95-108	0
6	Belgium	4000182	Sudamin S.A.	USD	346,338	346,338	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	130,000	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	84,488	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit plus costs incurred less resale proceeds and interest	USD	127,476	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	86-108	
							Interest		USD	4,375	USD	0	0	Principal sum not compensable		
7	Belgium	4000183	Louis De Poortere S.A.	BEF	60,000	1,869	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	BEF	60,000	BEF	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	86-91, 95-108	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
8	China	4001034	Shanghai Garments Import & Export Corp.	USD	26,214,137	26,214,137	Contract	Goods shipped to Kuwait but diverted:Contract price less resale price	USD	140,586	USD	140,586	140,586	N/A		152,901
							Contract	Goods shipped to Kuwait but diverted:Increased costs (freight and storage)	USD	14,834	CNY	11,800	12,315	Calculated loss is less than loss alleged	68-78, 124-127	
											HKD	15,672				
											USD	7,798				
							Contract	Goods shipped, received but not paid for (Iraq):Contract price plus interest	USD	26,028,725	USD	0	0	"Arising prior to" exclusion	37-45	
							Interest			Unspecified		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
Interest		USD	29,992	USD	Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169								

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners							
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
9	China	4001036	Shanghai Knitwear Imp. & Exp. Corp.	USD	5,547,886	5,547,886	Contract	Goods shipped to Kuwait but diverted: Increased costs (freight and storage)	USD	48,269	USD	48,269	48,269	Calculated loss is less than loss alleged	68-78, 124-127	934,326
							Contract	Goods shipped to Kuwait but diverted: Contract price less resale proceeds	USD	409,499	USD	357,329	357,329	Calculated loss is less than loss alleged	68-78	
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale proceeds	USD	671,993	USD	528,728	528,728	Calculated loss is less than loss alleged	86-91, 95-108	
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	2,143,023	USD	0	0	"Arising prior to" exclusion	37-45	
							Interest		USD	458,501		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
							Interest		USD	1,816,601	USD	0	0	Principal sum not compensable		
10	China	4001038	Shanghai Silk Import & Export Corp.	USD	14,736,357	14,736,357	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	21,600	USD	0	0	Part or all of claimed loss is unsubstantiated	79-85	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	11,155,478	USD	0	0	"Arising prior to" exclusion	37-45		
						Interest		USD	3,559,278	USD	0	0	Principal sum not compensable			
11	Cyprus	4000198	G.T.P. Electrical Products Ltd.	GBP	373,520	710,114	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	373,520	GBP	132,040	244,519	"Arising prior to" exclusion	37-60	244,519
12	Cyprus	4000199	Premier Chemical Co. Ltd.	CHF	1,419,000	4,654,401	Contract	Goods shipped, received but not paid for (Iraq): Contract interest	Unspecified		USD	0	0	Part or all of claimed loss is unsubstantiated	37-60	736,751
				USD	3,556,104		Contract	Goods shipped, received but not paid for (Iraq):Contract price	CHF	1,419,000	CHF	354,750	736,751	"Arising prior to" exclusion; Calculated loss is less than loss alleged	37-60	
							USD	3,556,104	USD	474,750						
13	Cyprus	4000200	Aerocan Ltd.	USD	2,027,757 <sup>g</sup>	2,027,757	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	2,027,757	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		Unspecified	USD	0	0	Principal sum not compensable			
14	Cyprus	4000201	Aerocan Ltd.	USD	356,390	356,390	Contract	Sales contract interrupted before shipment (Iraq):Contract price	USD	356,390	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD
						Interest		Unspecified	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
15	Cyprus	4000208	Interpreserves Ltd.	CYP	109,600	247,404	Contract	Sales contract interrupted before shipment (Kuwait):Actual costs incurred	CYP	8,837	CYP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	6,239
							Contract	Sales contract interrupted before shipment (Kuwait):Contract price	USD	167,717	USD	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	
							Business transaction	Decline in business (Middle East):Loss of profit	CYP	20,000	CYP	2,720	6,239	Part or all of claimed loss is unsubstantiated	109-123	
16	Cyprus	4000209	C.I. Computer Systems Ltd.	USD	10,925	10,925	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	9,195	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	1,730	USD	0	0	Principal sum not compensable		
17	Cyprus	4000216	Charilaos Aloneftis Industry Ltd. M.A. Goodvalue Suppliers Ltd.	USD	1,040,728	1,040,728	Contract	Sales contract interrupted before shipment (Israel):Consequential costs	USD	504,000	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Israel):Increased costs (freight and storage)	USD	95,000	USD	0	0	Part or all of loss is outside compensable period; No proof of direct loss	86-91, 95-108, 113		
						Contract	Sales contract interrupted before shipment (Israel):Loss of profit	USD	441,728	USD	0	0	Part or all of loss is outside compensable period; No proof of direct loss	86-91, 95-108, 113		
18	Czech Republic	4000312	Zetor, s.p. Brno	USD	90,015,583	90,015,583	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	90,015,583	USD	16,968	16,968	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	37-60	16,968
							Interest		Unspecified		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169		
19	Denmark	4000046	A/S Fisker og Nielsen [now known as "Nilfisk-Advance A/S"]	DKK	172,263	28,763	Contract	Goods shipped, received but not paid for (Kuwait):Contract price net insurance proceeds	DKK	172,263	DKK	0	0	No proof of loss	61-67	0
20	Denmark	4000048	In - Wear A/S, Export Company	DKK	625,378	104,421	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	DKK	36,867	DKK	36,867	6,029	N/A		6,029
							Contract	Goods shipped, received but not paid for (Kuwait):Contract price	DKK	588,511	DKK	0	0	No proof of direct loss	61-67	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
21	Denmark	4000063	Helsingor Vaerft A/S	DEM	2,670,145	1,709,440	Contract	Goods shipped, received but not paid for (Iraq): Contract interest	DEM	2,670,145	USD	0	0	“Arising prior to” exclusion	37-45	0
22	Denmark	4000066	MD Foods A.m.b.a.	USD	46,240	46,240	Contract	Goods shipped, received but not paid for (Kuwait):Contract price (net insurance proceeds and commission charges)	USD	46,240	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
23	Denmark	4000068	Oticon Export A/S	DKK	223,813	37,371	Contract	Goods shipped, received but not paid for (Iraq):Actual costs incurred	DKK	4,377	USD	0	0	Principal sum not compensable	37-45	0
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	DKK	174,138	USD	0	0	“Arising prior to” exclusion	37-45	
							Interest		DKK	45,298	USD	0	0	Principal sum not compensable		
24	Egypt	4002641	Maadi Company for Engineering Industries	USD	2,037,128	2,037,128	Contract	Sales contract interrupted before shipment/Goods shipped, received but not paid for (Iraq):Financing costs	USD	53,255	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	37-60, 86-108	147,807

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners							
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Value of goods	USD	969,474	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	86-108		
						Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	186,860	USD	147,807	147,807	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	37-60		
						Interest		USD	827,539		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169		
25	Egypt	4002642	Helwan Co. for Non-Ferrous Industries	USD	1,989,345	1,989,345	Contract	Goods shipped, received but not paid for (Iraq): Financing costs/interest	USD	228,727	USD	0	0	Part or all of claimed loss is unsubstantiated	37-60	665,839
							Contract	Goods shipped, received but not paid for (Iraq): Contract price and contract interest	USD	914,907	USD	665,839	665,839	"Arising prior to" exclusion; Calculated loss is less than loss alleged	37-60	
							Interest		USD	845,711		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
26	Egypt	4002643	Heliopolis for Chemical Industries Co.	USD	5,009,688	5,009,688	Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	2,508,500	USD	0	0	No proof of direct loss	86-108	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	1,499,250	USD	0	0	"Arising prior to" exclusion	37-45	
							Interest		USD	1,001,937	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
27	Egypt	4002731	El Yosr Company, Mostafa Ahmed Esmat Co.	USD	3,502	3,502	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	2,183	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
							Interest		USD	1,319	USD	0	0	Principal sum not compensable		
28	Egypt	4002734	Finmar Import and Export Co. Mouselhy Bros.	USD	7,070	7,070	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	4,408	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
							Interest		USD	2,662	USD	0	0	Principal sum not compensable		
29	Egypt	4002736	Homin Company for Investment Trading and Commercial Agencies (S.A.E.)	USD	179,020	179,020	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	111,539	USD	0	0	No proof of direct loss	61-67	0
							Interest		USD	67,481	USD	0	0	Principal sum not compensable		
30	Egypt	4002740	International Impex Co.	USD	35,580	35,580	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	22,182	USD	0	0	No proof of direct loss	61-67	0
							Interest		USD	13,398	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCCT Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
31	France	4001875	Mil's Pompe à vide et Compresseurs	FRF	285,345	54,434	Business transaction		FRF	285,345	FRF	0	0	Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English); Part or all of claimed loss is unsubstantiated	27-33	0
32	France	4001955	SARL Savimat	FRF	9,730	1,822	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	9,730	FRF	9,730	1,822	N/A		1,822
33	France	4001956	Technofrance Industries	FRF	1,457,450	278,033	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	FRF	295,117	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
							Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred (wages and raw materials)	FRF	1,162,333	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	
34	France	4001967	Struder Digitec	FRF	984,000	187,715	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	984,000	FRF	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
35	France	4001969	Desbordes S.A.	FRF	1,038,983	198,204	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	193,000	FRF	0	0	No proof of direct loss	61-67	0
							Business transaction	Decline in business (Kuwait)	FRF	711,000	FRF	0	0	Part or all of claimed loss is unsubstantiated	109-123	
							Interest		FRF	134,983	FRF	0	0	Principal sum is not compensable		
36	France	4001972	McNeil Akron Repiquet	FRF	13,188,440 <sup>h</sup>	2,515,918	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	FRF	13,188,440	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no claim form, no Statement of Claim in English)	27-33, 86-108	0
37	France	4001974	Rhône Mérieux	FRF	24,846,792	4,739,945	Business transaction		FRF	24,846,792	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English)	27-33	0
38	France	4001975	Rhône - Poulenc Rorer SA	FRF	1,658,895	366,662	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	50,200	USD	0	0	No proof of direct loss	37-60	6,165

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
				USD	50,200		Contract	Goods shipped, received but not paid for (Iraq):Contract price	FRF	1,658,895	FRF	32,926	6,165	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	37-60	
39	France	4001977	Adidas Sarragan France	USD	59,126	59,126	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	USD	43,777	USD	43,630	43,630	Part or all of loss is not direct	79-85	43,630
							Interest		USD	15,349		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
40	France	4001979	Sprung Frères SA	FRF	44,068 <sup>i</sup>	8,407	Business transaction		FRF	44,068	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English)	27-33	0
41	France	4001980	Saint Honoré Paris SA	FRF	3,168,892	604,520	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	2,862,159	FRF	0	0	Part or all of loss is not direct; Part or all of loss is outside compensable period; Part or all of loss is outside compensable area; Failure to establish appropriate efforts to mitigate	86-91, 95-108, 113	27,583
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	159,412	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	86-91, 95-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	FRF	147,321	FRF	147,321	27,583	N/A			
42	France	4001981	Frarimpex S.A.R.L.	FRF	110,913 <sup>i</sup>	21,159	Business transaction		FRF	110,913	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English)	27-33	0
43	France	4001985	Sopelém-Sofretec [now known as "SAGEM S.A."]	FRF	5,565,470	1,061,707	Other tangible property	Damage or total loss (Kuwait): Value	FRF	5,565,470	FRF	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value	143-146	0
44	France	4001987	Bourgeois S.A.	FRF	396,724	75,682	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	396,724	FRF	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
45	France	4001988	Pont-à-Mousson S.A.	FRF	9,059,154 <sup>i</sup>	1,728,187	Business transaction		FRF	9,059,154	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English)	27-33	0
46	France	4002024	Aubusson International Tapisserie	FRF	320,000	61,045	Business transaction	Actual costs incurred (Qatar): Contract preparation costs	FRF	50,000	FRF	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is outside compensable area	113, 124-127	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Business transaction	Course of dealing (Kuwait): Actual costs incurred	FRF	170,000	FRF	0	0	Failure to comply with formal filing requirements (no translation); Part or all of claimed loss is unsubstantiated	27-33, 109-127		
						Other tangible property	Damage or total loss (Kuwait): Inventory	FRF	100,000	FRF	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33, 143-146		
47	France	4002026	Chupin - Batardière	USD	80,100 <sup>i</sup>	80,100	Business transaction		USD	80,100	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no claim form; no Statement of Claim; no translation)	27-33	0
48	France	4002070	G2M	FRF	1,273,000	242,846	Contract	Interrupted project contract (Iraq): Increased costs	FRF	1,273,000	FRF	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
49	France	4002072	Constructions Mécaniques Lorraines	FRF	433,440	82,686	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	433,440	FRF	0	0	No proof of loss	86-91, 95-108	0
50	France	4005995	De Rycke Hatcheries	FRF	107,257	20,461	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	FRF	10,950	FRF	6,638	1,243	Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	86-91, 95-108	19,274
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	FRF	96,307	FRF	96,307	18,032	N/A	61-67	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
51	Germany	4000356	Fa. Egon Hillebrand GmbH & Co.	DEM	10,873	6,961	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	10,873	DEM	0	0	No proof of direct loss	61-67	0
52	Germany	4000358	BTS Broadcast Television Systems GmbH	DEM	240,470	153,950	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	240,470	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
53	Germany	4000359	Wanzke GmbH [now known as "Wanzke AG"]	DEM	4,438,351	2,841,454	Contract	Sales contract interrupted before shipment (Iraq):Bank charges	DEM	977,918	DEM	0	0	No proof of direct loss	86-108	0
							Contract	Sales contract interrupted before shipment (Iraq): Contract price less unincurred costs and salvage	DEM	300,760	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	86-108	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price less unincurred costs and salvage	DEM	2,061,246	DEM	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value; Failure to establish appropriate efforts to mitigate	86-108	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price less unincurred costs and salvage	DEM	545,000	DEM	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value; Failure to establish appropriate efforts to mitigate	86-108	
							Contract	Sales contract interrupted before shipment (Iraq): Contract price less unincurred costs and salvage	DEM	553,427	DEM	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value; Failure to establish appropriate efforts to mitigate	86-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
54	Germany	4000360	DECO LITE International Beleuchtungs GmbH	DEM	2,227,869	1,426,293	Business transaction	"Loss in orders and turnover"	DEM	2,007,869	DEM	0	0	Failure to comply with formal filing requirements (no translation, no Statement of Claim); Part or all of claimed loss is unsubstantiated	27-33	0
							Business transaction		DEM	220,000	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no Statement of Claim)	27-33	
55	Germany	4000361	Tafesa (Helmut Summann)	DEM	2,250,952	3,277,646	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	2,250,952	DEM	1,263,762	791,831	"Arising prior to" exclusion	37-45	791,831
				USD	1,836,576				USD	1,836,576	USD	0				
56	Germany	4000362	Fichtel & Sachs AG	DEM	18,481	11,831	Contract	Goods lost or destroyed in transit (Kuwait): Increased costs (transportation)	DEM	305	DEM	0	0	No proof of direct loss	79-85	11,388
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	18,176	DEM	18,176	11,388	N/A		
57	Germany	4000363	Girmes GmbH	DEM	251,550	161,044	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	251,550	DEM	228,636	143,256	Calculated loss is less than loss alleged	79-85	143,256

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
58	Germany	4000364	Lemförder Metallwaren International GmbH [now known as "Lemförder International AG & Co. KG"]	DEM	147,202	94,239	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	147,202	DEM	33,837	21,201	No proof of direct loss; Failure to comply with formal filing requirements (no translation)	27-33, 79-85	21,201
59	Germany	4000367	GHT Gesellschaft für Hochdrucktechnik mbH	DEM	43,956	28,141	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	DEM	25,175	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-108	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	DEM	14,250	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-108	
							Interest		DEM	4,531	DEM	0	0	Principal sum not compensable		
60	Germany	4000369	Vauth & Sohn GmbH & Co. KG	DEM	65,204	41,744	Contract	Services provided but not paid for (Iraq): Contract price	DEM	36,670	DEM	0	0	Part or all of claimed loss is unsubstantiated	37-60	17,419
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	28,534	DEM	27,801	17,419	"Arising prior to" exclusion	37-45	
61	Germany	4000388	Textilmaschinenbau Aue GmbH	DEM	45,957	29,422	Business transaction	Increased costs (Iraq): Unproductive salaries	DEM	11,745	DEM	0	0	Part or all of claimed loss is unsubstantiated	109-123, 128-137	0
							Payment or relief	Detention: Living expenses of detainees	DEM	34,212	DEM	0	0	Part or all of claimed loss is unsubstantiated	128-137	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
62	Germany	4000479	Deutsche Controls Gmbh	USD	538,739	538,739	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	538,739	USD	0	0	"Arising prior to" exclusion; Part or all of loss is not direct	37-60	0
63	Germany	4000480	Orient Office Exp. - Imp. GmbH	USD	104,088	104,088	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	USD	104,088	USD	104,088	104,088	N/A		104,088
64	Germany	4000482	Kufner Textiles Indonesia P.T.	USD	2,137,290	2,137,290	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	1,445,742	USD	0	0	See E2(4) report <sup>j</sup>		0
							Interest		USD	691,548	USD	0	0	See E2(4) report <sup>j</sup>		
65	Germany	4000483	Soiltec GmbH	DEM	568,000	363,636	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	568,000	DEM	0	0	Part or all of claimed loss is unsubstantiated	37-60	0
66	Germany	4000491	Jakob Maul GmbH	DEM	2,076	1,329	Contract	Goods shipped to Kuwait but diverted:Increased costs (return shipment, packing, unpacking, telex and telephone charges)	DEM	2,076	DEM	71	44	Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated	68-78, 124-127	44
67	Germany	4000571	Joh. Heiner Bornemann GmbH & Co. KG	DEM	115,115	73,697	Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	62,807	DEM	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	37-60	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD
						Interest		DEM 52,308	DEM	0	0	Principal sum not compensable		
68	Germany	4000573	Optische Werke GmbH	DEM	1,179 755	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	DEM 1,179	DEM	0	0	No proof of direct loss	79-85	0
69	Germany	4000575	Alpan GmbH Baubeschlagproduktion	DEM	6,918 4,429	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM 6,918	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
70	Germany	4000576	Walter Krebs Import-Export GmbH & Co. KG	DEM	17,000 10,883	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM 17,000	DEM	17,000	10,652	N/A		10,652
71	Germany	4000577	E. Merck oHG	DEM	1,358,689 869,839	Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM 1,168,016	DEM	200,135	125,398	"Arising prior to" exclusion	37-45	125,398
						Interest		DEM 190,673		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
72	Germany	4000580	ABB Kraftwerke AG [now known as "ALSTOM Power Generation AG"]	DEM	26,985,776 17,276,425	Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	DEM 49,140	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	290,429
						Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	DEM 13,923,000	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD	
						Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	DEM	940,000	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	DEM	90,000	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Increased costs (storage)	DEM	3,620	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Increased costs (storage)	DEM	1,850	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	
	Germany	4000580	ABB Kraftwerke AG [now known as "ALSTOM Power Generation AG"] (continued)			Contract	Sales contract interrupted before shipment (Iraq): Increased costs (storage)	DEM	2,190	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners					
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD	
						Contract	Sales contract interrupted before shipment (Iraq): Increased costs (storage)	DEM	15,120	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	45,192	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	314,567	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	47,439	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	86-108	
						Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	23,652	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	86-108	
	Germany	4000580	ABB Kraftwerke AG [now known as "ALSTOM Power Generation AG"] (continued)			Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	1,526,127	DEM	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is unsupported; Failure to establish appropriate efforts to mitigate	86-108	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners							
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	564,369	DEM	0	0	"Arising prior to" exclusion	37-45		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	76,148	DEM	0	0	"Arising prior to" exclusion	37-45		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	122,849	DEM	0	0	"Arising prior to" exclusion	37-45		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	6,947,963	DEM	0	0	"Arising prior to" exclusion	37-45		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	463,524	DEM	463,524	290,429	N/A			
						Interest		DEM	1,829,026		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169		
73	Germany	4000581	Henkel KGaA	DEM	19,864	12,717	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	DEM	19,864	DEM	1,986	1,244	Calculated loss is less than loss alleged	79-85	1,244

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
74	Germany	4000582	Spies Hecker GmbH	DEM	173,457	111,048	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	173,457	DEM	0	0	No proof of direct loss	61-67	0
75	Germany	4000749	Roell & Korthaus / MFL GmbH & Co. KG	DEM	630,357	403,558	Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	DEM	630,357	DEM	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
76	Germany	4000834	Chemische Fabrik Stockhausen GmbH	DEM	615,745	394,203	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	615,745	DEM	615,745	385,805	N/A		385,805
77	Germany	4000853	Neuberger Schaltanlagen GmbH	DEM	1,554,327	995,088	Contract	Interrupted service contract (Kuwait): Contract price	DEM	60,000	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0
							Contract	Interrupted project contract (Kuwait): Contract price	DEM	58,252	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	
							Contract	Goods and services provided under project contract but not paid for (Kuwait): Contract price	DEM	1,337,000	DEM	0	0	No proof of direct loss	61-67	
							Contract	Goods and services provided under project contract but not paid for (Kuwait): Contract price	DEM	99,075	DEM	0	0	No proof of direct loss	61-67	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
78	Germany	4000865	Preussag Stahl AG	DEM	43,652	27,946	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	DEM	43,652	DEM	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
79	Germany	4000867	AEG Hausgeräte Aktiengesellschaft	DEM	8,623	5,521	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	6,120	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0
							Interest		DEM	2,503	DEM	0	0	Principal sum not compensable		
80	Germany	4000868	Albrecht Jung GmbH & Co. KG	DEM	12,285	7,865	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	12,285	DEM	0	0	No proof of direct loss	86-91, 95-108	0
81	Germany	4000870	Krupp Mak Maschinenbau GmbH	DEM	134,444	86,072	Business transaction	Increased costs (War risk insurance premium)	DEM	134,444	DEM	119,266	80,044	Part or all of loss is outside compensable area Part or all of claimed loss is unsubstantiated	124-127	80,044
82	Germany	4000880	MTU Motoren - Und Turbinen - Union Friedrichshafen GmbH	DEM	413,691	264,847	Business transaction	"Securities"	DEM	17,639	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33	151,926
							Other tangible property	Damage or total loss: Office equipment (value)	DEM	5,726	DEM	0	0	Part or all of claimed loss is unsubstantiated	143-146	
							Payment or relief	Personal property reimbursement: Payment to employee for lost personal property	DEM	390,326	DEM	228,648	151,926	Part or all of claimed loss is unsubstantiated; No proof of direct loss	128-132	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
83	Germany	4000889	Herion-Werke KG	DEM	444	284	Business transaction		DEM	444	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no Statement of Claim)	27-33	0
84	Germany	4000899	Varta Batterie AG	DEM	23,964	15,342	Business transaction		DEM	23,964	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no Statement of Claim)	27-33	0
85	Germany	4000904	Walter H. Täte GmbH & Co.	DEM	223,825	143,294	Contract	Goods shipped to Iraq but diverted: Increased costs (storage, insurance and transportation)	DEM	9,560	DEM	8,095	5,072	Part or all of claimed loss is unsubstantiated	68-78, 124-127	5,072
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	214,265	DEM	0	0	Part or all of claimed loss is unsubstantiated; No specific proof that shipment did not violate trade embargo	23, 37-60	
86	Germany	4000905	Haendler & Natermann GmbH	DEM	103,748	66,420	Contract	Delayed payment for goods shipped to buyer (Kuwait): Loss of use of funds	DEM	44,490	DEM	0	0	Part or all of claimed loss is unsubstantiated	63-67	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	DEM	5,310	DEM	0	0	Part or all of claimed loss is unsubstantiated	61-67	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Other tangible property	Damage or total loss: Inventory (value)	DEM	53,633	DEM	0	0	Part or all of claimed loss is unsubstantiated	143-146		
						Interest		DEM	315	DEM	0	0	Principal sum not compensable			
87	Germany	4000906	KBC Manufaktur Koechlin, Baumgartner & Cie AG	DEM	2,460,906	1,640,153	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	DEM	37,169	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	79-85	0
				USD	64,669		Contract	Goods shipped, received but not paid for (Kuwait):Contract price	DEM	327,305	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	DEM	1,512,484	DEM	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	37-60	
									USD	51,387	USD	0	0			
							Interest		DEM	583,948	DEM	0	0	Principal sum not compensable		
									USD	13,282	USD	0	0			
88	Germany	4000908	Walter NEFF GmbH	DEM	2,385,619	1,527,285	Contract	Sales contract interrupted before shipment (Iraq):Contract price net resale proceeds, plus increased costs (mitigation expenses, legal, administrative and claim preparation costs)	DEM	716,542	DEM	494,968	310,130	Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated	86-108	310,130

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	DEM	1,669,077	DEM	0	0	No proof of loss	86-108		
89	Germany	4000914	Leybold Durferrit GmbH	DEM	9,018,579	5,773,738	Contract	Sales contract interrupted before shipment (Iraq): Contract price	DEM	9,018,579	DEM	5,851,469	3,666,334	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	86-108	3,666,334
90	Germany	4000916	Robert Bosch GmbH	DEM	5,156,956	3,301,508	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	3,791,468	DEM	54,930	34,417	"Arising prior to" exclusion	37-45	34,417
							Interest		DEM	1,365,488		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
91	Germany	4000918	Schwabische Huttenwerke GmbH (SWH)	DEM	2,858,919	1,830,294	Contract	Goods and services provided under project contract but not paid for (Iraq): Contract price	DEM	2,724,612	DEM	959,401	601,128	"Arising prior to" exclusion	37-45	601,128
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	91,136	DEM	0	0	"Arising prior to" exclusion	37-45	
							Payment or relief	Detention: Living expenses for detainees	DEM	43,171	DEM	0	0	Part or all of claimed loss is unsubstantiated	128-137	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
92	Germany	4000920	SMA Schaut GmbH	USD	32,460	32,460	Business transaction	Decline in business (Iraq): Loss of profit	USD	4,110	USD	0	0	Part or all of claimed loss is unsubstantiated	109-123	0
							Other tangible property	Damage or total loss (Iraq): Vehicles (Interest and registration expenses)	USD	5,670	USD	0	0	Part or all of claimed loss is unsubstantiated	143-146	
							Other tangible property	Damage or total loss (Iraq): Vehicles (replacement costs)	USD	22,680	USD	0	0	Part or all of claimed loss is unsubstantiated; Part or all of loss is outside compensable period; Failure to comply with formal filing requirements (no translation)	27-33, 143-146	
93	Germany	4000927	Gebrüder Schmeing GmbH & Co. KG.	DEM	543,760	348,118	Contract	Goods shipped, received but not paid for (Iraq): Contract price	DEM	543,760	DEM	0	0	"Arising prior to" exclusion	37-45	0
94	Germany	4000929	Klöckner & Co. Aktiengesellschaft	KWD	308,130	1,066,194	Other tangible property	Damage or total loss (Kuwait): Contract value	KWD	308,130	KWD	0	0	No proof of loss	143-146	0
							Interest				KWD	0	0	Principal sum not compensable		
95	Germany	4000944	Anschütz & Co. GmbH [now known as "Raytheon Marine GmbH"]	DEM	50,094	32,070	Other tangible property	Damage or total loss (Kuwait): Consignment stock (value of goods)	DEM	50,094	DEM	0	0	Part or all of claimed loss is unsubstantiated	143-146	0
96	Germany	4000945	Adolf Lony KG	DEM	25,211	16,140	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	DEM	12,063	DEM	12,063	7,558	N/A		7,558

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Interest		DEM	13,148		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169		
97	Greece	3000466	Alexander Koukoutsas [Alco Hellas L td]	USD	2,562,000	2,562,000	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	102,000	USD	0	0	Part or all of claimed loss is unsubstantiated	37-60	0
							Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	USD	300,000	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	
							Other tangible property	Loss of use, Bank balance OR Contract, Goods shipped, received but not paid for (Iraq)	USD	2,160,000	USD	0	0	Part or all of claimed loss is unsubstantiated	143-146, 151-153	
98	Greece	4005950	Tulip S.A.	USD	37,368	37,368	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	37,368	USD	0	0	No proof of direct loss	61-67	0
99	Greece	4005955	Minos S.A. - Macedonian Metallurgy	USD	9,844	9,844	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	9,844	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	86-91, 95-108	0
100	Greece	4005956	Nikolaos Farasopoulos S.A.	USD	15,560	15,560	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	15,560	USD	0	0	"Arising prior to" exclusion	37-45	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
101	Greece	4005957	Sevath S.A. Cooperative Factories of Industrial Development of Thrace	USD	484,000 <sup>i</sup>	484,000	Business transaction		USD	484,000	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English)	27-33	0
102	Greece	4005960	Elviomet S.A.	GRD	56,699,318	366,583	Contract	Sales contract interrupted before shipment (Iran): Loss of profit	GRD	40,000,000	GRD	0	0	Part or all of loss is not direct; Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
							Other		GRD	16,699,318	GRD	0	0	Part or all of claimed loss is unsubstantiated	27-33	
103	Greece	4005966	The Chios Gum Mastic Growers Association	USD	1,203,579	1,203,579	Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	1,203,579	USD	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
104	Hungary	4000283	Tungsram Co. Ltd.	USD	154,175	154,175	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	USD	154,175	USD	154,175	154,175	N/A		154,175
105	India	4000665	Maruthi Foods Pvt Ltd	INR	39,979	2,268	Business transaction		INR	39,979	INR	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no Statement of Claim)	27-33	0
106	India	4000704	The Koncherry Coir Factories	USD	12,500	12,500	Contract	Sales contract interrupted before shipment (Kuwait): "Domestic value"	USD	12,500	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss; Failure to establish appropriate efforts to mitigate	86-91, 95-108	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
107	Italy	4001075	Agnelli Baldassare Soc. Per Azioni	ITL	7,925,112	6,836	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	ITL	7,925,112	ITL	7,925,112	6,789	N/A		6,789
108	Italy	4001268	Breda Meccanica Bresciana S.p.A.	DEM	2,089,144	1,339,650	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	2,170	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0
				USD	2,170		Contract	Sales contract interrupted before shipment (Kuwait): Contract price	DEM	2,089,144	DEM	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	86-91, 95-108	
109	Italy	4001269	Fonderia Artistica Mapelli [now known as "Fonderia Artistica Mapelli Innocente & C.S.N.C."]	ITL	142,500,000	122,919	Contract	Interrupted project contract (Iraq): Contract price	ITL	142,500,000	ITL	71,250,000	61,033	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged	86-108	61,033
						Interest		Unspecified		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169			
110	Italy	4001273	Maglificio Di Vallecrosa S.R.L.	ITL	6,879,240	5,934	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	ITL	6,879,240	ITL	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners							
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
111	Italy	4001284	Vandelli Alessandro Co.	USD	1,805,754	1,805,754	Contract	Interrupted project contract (Kuwait): Actual costs incurred/loss of profit	USD	1,253,824	USD	807,827	807,827	Calculated loss is less than loss alleged; Insufficient evidence of value	86-91, 95-108	821,053
							Contract	Interrupted project contract (Kuwait): Increased costs (replacement materials)	USD	94,596	USD	0	0	No proof of direct loss	86-91, 95-108	
							Contract	Interrupted project contract (Kuwait): Increased costs (repairs and replacement materials)	USD	56,902	USD	0	0	No proof of direct loss	86-91, 95-108	
							Contract	Interrupted project contract (Kuwait): Commission	USD	66,225	USD	0	0	Part or all of claimed loss is unsubstantiated; Reduction to avoid multiple recovery	86-91, 95-108	
							Contract	Interrupted project contract (Kuwait): Bank charges	USD	1,451	USD	0	0	Reduction to avoid multiple recovery	86-91, 95-108	
							Contract	Interrupted project contract (Kuwait): Increased costs (storage/ transportation/ insurance)	USD	13,226	USD	13,226	13,226	N/A		
							Payment or relief	Detention: Support to detainees	USD	44,266	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	128-137	
							Interest		USD	6,640	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Interest		USD	268,624		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169		
112	Italy	4001310	Inse Innocenti Santeustacchio SpA [now known as "SMS Demag INNSE S.p.A."]	DEM	14,404,080	9,319,063	Contract	Interrupted project contract (Iraq): Increased costs (unproductive salaries, travel insurance)	ITL	113,032,858	ITL	57,772,494	49,488	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33, 86-108	49,488
				ITL	113,032,858		Contract	Interrupted project contract (Iraq): Contract price less saved expenses	DEM	14,404,080	DEM	0	0	Part or all of claimed loss is unsubstantiated	86-108	
113	Italy	4001312	Kemipol spa	ITL	33,669,653	29,043	Contract	Goods shipped to Kuwait but diverted: Increased costs (freight, demurrage and detention)	ITL	13,454,000	ITL	13,454,000	11,525	N/A		28,458
							Contract	Goods shipped to Kuwait but diverted: Contract price less resale price	ITL	20,215,653	ITL	19,768,307	16,934	Calculated loss is less than loss alleged	68-78	
114	Italy	4001314	Honeywell S.p.A.	ITL	91,937,000	79,304	Payment or relief	Evacuation/Relocation/Repatriation: Travel, accommodation and support costs	ITL	91,937,000	ITL	0	0	Part or all of claimed loss is unsubstantiated	128-137	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
115	Japan	4000970	Meidensha Corporation	JPY	29,340,000	203,397	Business transaction	Increased costs (Iraq): Unproductive salaries	JPY	13,339,000	JPY	0	0	No proof of loss	124-127	25,663
							Real property	Loss of use (Iraq): Rental payments	JPY	4,169,000	JPY	0	0	Part or all of claimed loss is unsubstantiated	147-150	
							Other tangible property	Loss of use (Iraq): Telephone and telex deposits (Iraq)	JPY	1,302,000	JPY	0	0	No proof of loss	151-153	
							Other tangible property	Loss of use (Iraq): Bank account	JPY	1,342,000	JPY	0	0	Non-compensable bank balance held in Iraq	151-153	
							Other tangible property	Damage or total loss (Iraq): Furniture/ vehicles/ office equipment (replacement costs)	JPY	3,806,000	JPY	1,903,000	12,915	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value	143-146	
							Payment or relief	Personal property reimbursement: Payment to employee for lost personal property	JPY	3,400,000	JPY	1,700,000	12,748	Part or all of claimed loss is unsubstantiated	128-137	
							Payment or relief	Evacuation: Travel costs	JPY	1,982,000	JPY	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	138-142	

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
116	Japan	4000973	NEC Corporation	USD	1,592,149	1,592,149	Real property	Loss of use (Iraq): Rental payments	USD	389,816	IQD	17,789	57,199	Part or all of loss is outside compensable period; Part or all of claimed loss is unsubstantiated	147-150	364,645
							Other tangible property	Damage or total loss (Iraq): Equipment (book value)	USD	436,069	JPY	16,281,753	110,497	Insufficient evidence of value	143-146	
	Japan	4000973	NEC Corporation (continued)				Other tangible property	Damage or total loss (Kuwait): Furniture and fixtures (book value)	USD	44,051	JPY	4,934,309	33,487	Insufficient evidence of value	143-146	
							Other tangible property	Damage or total loss (Iraq): Furniture, equipment and fixtures (book value)	USD	196,957	JPY	22,061,750	149,723	Insufficient evidence of value	143-146	
							Payment or relief	Support: Support to detainees and families	USD	54,011	JPY	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss; Failure to comply with formal filing requirements (no translation)	128-137	
							Payment or relief	Evacuation: Travel, transport and accommodation costs	USD	113,490	SAR	51,450	13,738	Part or all of claimed loss is unsubstantiated	138-142	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Payment or relief	Personal property reimbursement: Payment to employees for lost personal property	USD	109,733	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	128-137		
						Payment or relief	Compensation for mental pain and anguish: Payments to employees in Iraq, Saudi Arabia and Egypt	USD	48,878	JPY	0	0	Part or all of loss is outside compensable area Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33, 128-137		
						Payment or relief	Detention: Salary, bonus and daily allowances	USD	199,144	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	128-137		
117	Japan	4000989	Citizen Watch Co., Ltd.	JPY	6,440,000	44,645	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	JPY	6,440,000	JPY	6,440,000	43,705	N/A		43,705
118	Japan	4001083	Mitsui & Co., Ltd.	JPY	155,795,543	1,120,594	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	JPY	8,970,526	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	86-108	325,633
				USD	40,556		Other tangible property	Damage or total loss (Kuwait): Vehicles (purchase costs)	USD	40,556	USD	40,556	40,556	N/A		
							Other tangible property	Damage or total loss (Iraq): Vehicles (purchase costs)	JPY	18,808,158	JPY	12,901,737	87,558	Calculated loss is less than loss alleged	143-146	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Payment or relief	Detention: Compensation for detention	JPY	8,050,000	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33, 128-137		
						Payment or relief	Evacuation: Travel and accommodation costs	JPY	68,814,859	JPY	26,339,124	197,519	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33, 138-142		
						Payment or relief	Personal property reimbursement: Payment to employee for lost personal property	JPY	51,152,000	JPY	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33, 128-137		
119	Netherlands	4001561	RMO Werkspoor Services B.V.	NLG	448,000	254,401	Contract	Interrupted project contract (Kuwait): Actual costs incurred and loss of profit	NLG	448,000	NLG	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0
120	Netherlands	4006146	V/h P. Van Der Meer Czn. [now known as "Gebr. Ten Hagen Lisse B.V."]	NLG	8,868	5,036	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	NLG	8,868	NLG	7,538	4,202	Failure to establish appropriate efforts to mitigate	86-91, 95-108	4,202
121	Pakistan	4001211	Nusrat Traders	KWD	15,216	52,651	Contract	Goods shipped, received but not paid for (Kuwait): Unpaid balance of contract price	KWD	15,216	KWD	0	0	No proof of direct loss	61-67	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
122	Pakistan	4005777	International Link Limited	USD	1,169,799	1,169,799	Contract	Sales contract interrupted before shipment (Iraq):Contract price	USD	295,185	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	424,005	USD	0	0	"Arising prior to" exclusion	37-45	
							Business transaction	Increased costs: Finance costs	USD	450,609	USD	0	0	Part or all of claimed loss is unsubstantiated	27, 33, 109-127	
123	Republic of Korea	4001115	Kukje Corporation	USD	15,816,940	15,816,940	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	15,816,940	USD	0	0	"Arising prior to" exclusion	37-45	0
124	Republic of Korea	4001122	Tongkook Corporation	USD	5,193,638	5,193,638	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	4,071,957	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	1,121,681	USD	0	0	Principal sum not compensable		
125	Saudi Arabia	4002462	Huraymala Cooperative Society (Multi-Purposes)	SAR	2,690,425	718,405	Other tangible property		SAR	541,400	SAR	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no Statement of Claim in English)	27-33, 143-146	0
							Payment or relief		SAR	280,814	SAR	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no Statement of Claim in English)	27-33, 128-137	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Other	Investment loss, "low production loss" and uncollectable debts	SAR	1,868,211	SAR	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no Statement of Claim in English)	27-33		
126	Saudi Arabia	4002520	Remal Electric Factory	SAR	66,169	17,669	Business transaction	Increased costs (Saudi Arabia): War risk allowance, telephone calls and other benefits	SAR	57,869	SAR	27,869	7,442	Part or all of claimed loss is unsubstantiated	109-127	9,658
							Payment or relief	Security and protective measures (Saudi Arabia): Gas masks	SAR	8,300	SAR	8,300	2,216	N/A		
127	Saudi Arabia	4002532	Saudi Chainlink Fence Manufacturing Co., Ltd.	SAR	676,690	180,692	Contract	Goods shipped, received but not paid for (Kuwait):Contract price	SAR	676,690	SAR	0	0	No proof of direct loss	61-67	0
							Interest		Unspecified	SAR	0	0	Principal sum not compensable			

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
128	Saudi Arabia	4002537	Arabian Poultry Production Co.	NLG	974,938	676,458	Business transaction	Increased costs (Saudi Arabia): Incentive bonus	SAR	460,000	SAR	0	0	Part or all of claimed loss is unsubstantiated	124-127	0
				SAR	460,000		Business transaction	Decline in business (Saudi Arabia): Loss of profit	NLG	974,938	NLG	0	0	No proof of loss	109-123	
129	Saudi Arabia	4002539	Saudi Arabian Fertilizer Co. (SAFCO)	SAR	36,350,896	9,706,514	Contract	Interrupted project contract (Saudi Arabia): Increased costs	SAR	2,270,850	SAR	0	0	No proof of direct loss	86-91, 95-108	0
							Business transaction	Actual costs incurred (Saudi Arabia): Preparatory costs for cancelled project	SAR	483,507	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	27-33	
							Business transaction	Increased costs (Saudi Arabia): War allowance paid to employees	SAR	3,592,788	SAR	0	0	Part or all of claimed loss is unsubstantiated	124-127	
							Business transaction	Decline in business (Saudi Arabia): Loss of profit	SAR	28,789,181	SAR	0	0	No proof of loss	109-123	
							Payment or relief	Security and protective measures (Saudi Arabia): Gas masks, tents and transport	SAR	1,214,570	SAR	0	0	Part or all of claimed loss is unsubstantiated	128-137	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
130	Saudi Arabia	4002542	Qanbar Dywidag Precast Concrete Co. Ltd.	SAR	2,416,735	645,323	Business transaction	Increased costs (Saudi Arabia): Financing costs	SAR	248,013	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	109-127	11,976
							Business transaction	Decline in business (Saudi Arabia): Loss of profit	SAR	2,040,753	SAR	0	0	Part or all of claimed loss is unsubstantiated	109-123	
							Payment or relief	Security and protective measures (Saudi Arabia): Gas masks	SAR	44,850	SAR	44,850	11,976	N/A	128-137	
							Payment or relief	Evacuation and Relocation (Saudi Arabia): Travel costs	SAR	83,119	SAR	0	0	Part or all of claimed loss is unsubstantiated	138-142	
131	Saudi Arabia	4002551	Saudi Packing & Packaging Co. (Sapapco)	SAR	1,761,297	470,306	Contract	Sales contract interrupted before shipment (Saudi Arabia): Increased costs (penalties)	SAR	41,000	SAR	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
							Contract	Interrupted service contract (Kuwait/Saudi Arabia): Increased costs (construction works)	SAR	150,000	SAR	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD	
						Business transaction	Course of dealing (Saudi Arabia): Loss of profit	SAR	463,876	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	109-123	
						Business transaction	Increased costs (Saudi Arabia): Raw materials and transportation	SAR	1,106,421	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	109-127	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
132	Saudi Arabia	4002554	Arabian Organic Fertilizer Product Plant Co. Ltd.	SAR	2,335,873	623,731	Business transaction	Decline in business (Saudi Arabia): Loss of profit	SAR	400,000	SAR	195,566	52,221	Part or all of loss is outside compensable period; Calculated loss is less than loss alleged	109-123	102,699
							Business transaction	Decline in business (Saudi Arabia): Unproductive salaries and other expenses	SAR	475,847	SAR	189,040	50,478	Part or all of claimed loss is unsubstantiated; Part or all of loss is outside compensable period	109-127	
							Business transaction	Increased costs (Saudi Arabia): Disposal costs	SAR	1,460,026	SAR	0	0	Part or all of claimed loss is unsubstantiated	124-127	
133	Saudi Arabia	4002556	The Modern National Date Packing Factory	KWD	16,000	55,363	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	KWD	16,000	SAR	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
134	Singapore	4001431	Hakitai Trading Company	USD	219,057	219,057	Business transaction	Course of dealing	USD	128,148	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no Statement of Claim)	27-33, 109-123	0
							Payment or relief		USD	90,909	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no Statement of Claim)	27-33, 128-137	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
135	Singapore	4001433	Sino Tradelink Industries	USD	163,349	163,349	Business transaction	Course of dealing	USD	83,849	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no Statement of Claim)	27-33, 109-123	0
							Payment or relief		USD	79,500	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no Statement of Claim)	27-33, 128-137	
136	Spain	4001451	Alzimec C.B.	ESP	1,900,000	19,517	Business transaction		ESP	1,900,000	ESP	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33	0
137	Spain	4001594	Atera Manufacturers Group, S.A.	ESP	2,315,750	23,788	Contract	Services provided but not paid for (Iraq):Contract price	ESP	2,315,750	ESP	2,315,750	23,542	N/A		23,542
138	Switzerland	4001504	Essex Chemie A.G.	USD	7,726,992	7,726,992	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	7,726,992	USD	0	0	Part or all of loss is not direct; No proof of direct loss; Reduction to avoid multiple recovery	37-60	0
139	The former Yugoslav Republic of Macedonia	4001679	Textile Enterprise "Struzanka" Stock Company	USD	741,430	741,430	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	603,973	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	137,457	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
140	The former Yugoslav Republic of Macedonia	4001680	SB TC. "Makedonka" - Stip with F.R.	USD	3,879,744	3,879,744	Contract	Goods shipped, received but not paid for (Iraq);Contract price	USD	3,128,826	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	750,918	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
141	The former Yugoslav Republic of Macedonia	4001683	Euroinvest 11 Oktomvri A.D. [formerly "Energoinvest - 11 Oktomvri"]	USD	1,085,349	1,085,349	Contract	Goods shipped, received but not paid for (Croatia/Kuwait): Contract price	USD	849,187	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
							Contract	Goods shipped, received but not paid for (Kuwait):Contract price	USD	236,162	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	
142	The former Yugoslav Republic of Macedonia	4001685	IMP "Bratstvo" - Ohrid - AD	USD	183,026	183,026	Contract	Goods shipped, received but not paid for (Croatia/Kuwait): Contract price	USD	134,018	USD	0	0	Part or all of claimed loss is unsubstantiated	61-67	0
							Contract	Goods shipped, received but not paid for (Croatia/Kuwait): Contract price	USD	49,008	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	
143	The former Yugoslav Republic of Macedonia	4001687	ADMS "Jugotex" - Strumica	USD	4,179,506	4,179,506	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	3,323,987	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	855,520	USD	0	0	Principal sum not compensable		
144	The former Yugoslav Republic of Macedonia	4001688	Pos "Crvena Zvezda" Skopje	USD	1,211,203	1,211,203	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	1,077,967	USD	0	0	"Arising prior to" exclusion	37-45	0

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Interest		USD	133,236	USD	0	0	Principal sum not compensable			
145	The former Yugoslav Republic of Macedonia	4001690	AD Gazela - Re "Guamarnica" Skopje	USD	429,282	429,282	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	USD	429,282	USD	0	0	No proof of direct loss	61-67	0
146	Tunisia	4002611	Société Cosmos d'Enveloppes et d'Emballages	USD	1,337,171	1,337,171	Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	132,642	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33, 86-108	0
							Contract	Sales contract interrupted before shipment (Iraq): Contract price	USD	514,996	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33, 86-108	
							Business transaction	Increased costs (Iraq): Storage	USD	83,039	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33, 124-127	
							Business transaction	Course of dealing (Iraq): Consequential costs	USD	416,252	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33, 124-127	
							Business transaction	Course of dealing (Iraq): Financing costs	USD	190,242	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33, 51	
147	Turkey	4001623	Borusan Lojistik Dagitim Tasimacilik Ve Ticaret [formerly "Borusan Ihracat Ithalat ve Dagitim A.S."]	USD	136,797	136,797	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	114,857	USD	0	0	Trade embargo is sole cause	23, 47-48	0

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments</u> <sup>a</sup>		<u>Reclassified amount</u> <sup>d</sup>			<u>Decision of the Panel of Commissioners</u>						
				<u>Amount claimed in original currency</u> <sup>b</sup>	<u>Total amount claimed restated in USD</u> <sup>c</sup>	<u>Type of loss</u>	<u>Subcategory</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u> <sup>e</sup>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award</u> <sup>f</sup>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>	
						Interest		USD	21,940	USD	0	0	Principal sum not compensable		

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>			Reclassified amount <sup>d</sup>			Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>		Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD	
148	Turkey	4001699	Hazirlar Import-Export International Transport and Trading Co. Ltd.	USD	241,045	241,045	Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred	USD	78,692	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
							Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	162,353	USD	0	0	Part or all of claimed loss is unsubstantiated	37-60	
149	Turkey	4001700	Ekspa Ithalat Ihracat ve Ticaret Limited Sirketi	USD	203,208	203,208	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	203,208	USD	35,060	35,060	"Arising prior to" exclusion; Insufficient evidence of value	37-60	35,060
150	Turkey	4001704	Sumak Koll STI	USD	1,579,295	1,579,295	Contract	Sales contract interrupted before shipment (U.A.E./ Greece/ Syria): Loss of profit	USD	1,367,610	USD	0	0	Part or all of loss is outside compensable area Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	6,637	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	120,000	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	85,048	USD	0	0	"Arising prior to" exclusion	37-45		
151	Turkey	4001705	HAYTEKS TEKSTIL VE DIS TICARET A.S.	USD	545,175	545,175	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	138,878	USD	0	0	"Arising prior to" exclusion	37-45	0
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	406,297	USD	0	0	"Arising prior to" exclusion	37-45		
152	Turkey	4001706	IMPA (Imalat Pazarlama Sanayi ve Ticaret Ltd. Sti.)	USD	1,978,762	1,978,762	Contract	Sales contract interrupted before shipment (Iraq):Increased costs (freight and storage)	USD	3,154	USD	0	0	No proof of direct loss	86-108	117,099
						Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	USD	1,031,800	USD	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	86-108		
						Contract	Sales contract interrupted before shipment (Iraq):Contract price less saved costs	USD	943,808	USD	117,099	117,099	Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate; No proof of direct loss; Part or all of claimed loss is unsubstantiated	86-108		
153	Turkey	4001707	Gulsan Sentetik Dokuma Sanayi ve Ticaret A.S.	USD	259,362	259,362	Contract	Sales contract interrupted before shipment (Iraq): Bank charges	USD	17,302	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-108	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	242,060	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108		
154	United Arab Emirates	4001783	Intrada	AED	55,112 <sup>i</sup>	15,013	Business transaction	AED	55,112	AED	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation, no claim form, no Statement of Claim in English)	27-33	0	
155	United Kingdom	4001800	Huddersfield Fine Worsteds	GBP	103,639	197,032	Contract	Sales contract interrupted before shipment (Kuwait): Increased costs (accountancy fees and administrative costs)	GBP	2,250	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale value	GBP	101,389	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	
156	United Kingdom	4001867	K.S. Process Engineering Co. Ltd. T/A Britannia Soap Manufacturing Co.	GBP	558	63,261	Contract	Goods shipped to Iraq but diverted: Increased costs (transportation)	GBP	558	GBP	305	565	Part or all of loss is not direct; Calculated loss is less than loss alleged	68-78	565

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
				USD	62,200		Contract	Interrupted project contract (Iraq):Contract price	USD	62,200	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
157	United Kingdom	4001899	NSK Europe Limited [formerly "RHP Bearings Limited"]	GBP	3,660	6,958	Contract	Goods lost or destroyed in transit (Kuwait):Actual costs incurred	GBP	432	GBP	0	0	No proof of direct loss	79-85	4,544
							Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	2,454	GBP	2,454	4,544	N/A		
							Interest		GBP	774		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	
158	United Kingdom	4001901	Spire Foods Limited	GBP	10,875	20,675	Contract	Goods shipped to Kuwait but diverted:Contract price	GBP	10,875	GBP	2,719	5,035	Part or all of claimed loss is unsubstantiated	68-78	5,035
159	United Kingdom	4001902	Shaw Carpets Ltd.	GBP	8,123	15,443	Contract	Goods shipped to Kuwait but diverted:Increased costs	GBP	960	GBP	960	1,778	N/A		15,043
							Contract	Goods shipped to Kuwait but diverted:Contract price (net resale proceeds)	GBP	7,163	GBP	7,163	13,265	N/A		
160	United Kingdom	4001908	Martin Emprex (Far East) Limited	HKD	1,419,260	182,894	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	HKD	1,212,120	HKD	0	0	No proof of direct loss	61-67	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD
						Interest		HKD 207,140	HKD	0	0	Principal sum not compensable		
161	United Kingdom	4001909	Intabex Services Limited [now known as "LRH Travel Limited"; on behalf of Intabex S.A.] <sup>k</sup>	USD 9,840,000	9,840,000	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD 9,840,000	USD	1,900,000	1,900,000	"Arising prior to" exclusion	37-45	1,900,000
162	United Kingdom	4001918	Imperial Tobacco International Limited	GBP 14,760	28,061	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP 14,760	GBP	0	0	No proof of direct loss	61-67	0
163	United Kingdom	4001920	BCL Cellophane Exports Ltd.	GBP 28,518	54,217	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP 28,518	GBP	28,518	52,811	N/A		52,811
164	United Kingdom	4001921	Burwell Reed & Kinghorn Ltd	GBP 5,904	11,224	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP 5,904	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
165	United Kingdom	4001922	Kiddie Thorn Fire Protection Ltd.	GBP 3,923	7,458	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP 3,923	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	0
166	United Kingdom	4001923	Harrisons (Burley) Limited	GBP 16,101	30,610	Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale proceeds	GBP 16,101	GBP	3,931	7,280	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	7,280
167	United Kingdom	4001933	Parkland Manufacturing Company, Ltd.	GBP 80,643	153,314	Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale proceeds	GBP 80,643	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
168	United Kingdom	4001962	Dresser U.K. Limited	GBP	28,390	53,973	Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	GBP	27,811	USD	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	579	USD	0	0	No proof of direct loss	61-67	
169	United Kingdom	4001963	Basco Ltd.	GBP	25,856	49,156	Contract	Goods shipped to Iraq but diverted: Actual costs incurred	GBP	25,856	USD	0	0	Part or all of claimed loss is unsubstantiated	68-78	0
170	United Kingdom	4002010	William Eagles Ltd.	GBP	2,693	5,120	Contract	Goods shipped to Kuwait but diverted: Increased costs (freight and insurance)	GBP	616	GBP	616	1,141	N/A		1,141
							Contract	Goods shipped to Kuwait but diverted: Loss of profit	GBP	2,077	GBP	0	0	Part or all of claimed loss is unsubstantiated	68-78	
							Interest			Unspecified		Awaiting decision	Awaiting decision	Interest (GC Decision 16)	168-169	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
171	United Kingdom	4002056	IMI Bailey Birkett Ltd.	GBP	9,514	18,087	Contract	Goods shipped to Kuwait but diverted: Increased costs (port handling, storage and transportation)	GBP	1,670	GBP	1,670	3,093	N/A		5,273
							Contract	Goods shipped to Kuwait but diverted: Contract price (net resale proceeds and saved expenses)	GBP	7,844	GBP	1,177	2,180	Part or all of claimed loss is unsubstantiated; Calculated loss is less than loss alleged; Failure to establish appropriate efforts to mitigate	68-78	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
172	United Kingdom	4002089	Worldwide Corporation Limited	GBP	7,772,782	14,777,152	Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	GBP	1,013,850	GBP	0	0	Part or all of claimed loss is unsubstantiated <sup>1</sup>	86-108	0
							Contract	Sales contract interrupted before shipment (U.A.E.): Loss of profit	GBP	55,555	GBP	0	0	Part or all of claimed loss is unsubstantiated <sup>1</sup>	86-91, 95-108	
							Contract	Sales contract interrupted before shipment (Iraq):Loss of profit	GBP	1,306,339	GBP	0	0	Part or all of claimed loss is unsubstantiated <sup>1</sup>	86-108	
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	1,412,252	GBP	0	0	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated; No proof of direct loss	37-60	
							Business transaction	Course of dealing (Iraq):Loss of profit	GBP	3,984,786	GBP	0	0	Part or all of claimed loss is unsubstantiated <sup>1</sup>	109-123	
173	United Kingdom	4002092	Eastern Counties Leather PLC	GBP	9,750	18,536	Contract	Goods lost or destroyed in transit (Kuwait):Actual costs incurred	GBP	300	GBP	0	0	No proof of loss	79-85	17,500
							Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	9,450	GBP	9,450	17,500	N/A		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)
174	United Kingdom	4002098	BICC Cables Ltd	Claim has been withdrawn.									

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
175	United Kingdom	4002099	BIP Chemicals Ltd. Filon Products	GBP	42,708	81,194	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	20,856	GBP	20,856	38,622	N/A		38,622
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	21,852	GBP	0	0	No proof of direct loss	61-67	
176	United Kingdom	4002100	Shirts & Rextrek Ltd.	GBP	6,457	12,276	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	6,457	GBP	0	0	No proof of direct loss	61-67	0
177	United Kingdom	4002101	Cilag Ltd	GBP	397,723	756,127	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	397,723	USD	0	0	"Arising prior to" exclusion	37-45	0
178	United Kingdom	4002105	James Walker & Co. Limited	GBP	17,621	33,499	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	6,261	GBP	6,261	11,594	N/A		11,594
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	11,360	GBP	0	0	No proof of direct loss	61-67	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
179	United Kingdom	4002106	Dorman Diesels Limited	GBP	152,045	289,059	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	152,045	GBP	0	0	"Arising prior to" exclusion	37-45	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
180	United Kingdom	4002107	Dorman Smith Switchgear Ltd.	GBP	4,436,747	8,434,880	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	100,701	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	37-60	0
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	143,859	GBP	0	0	"Arising prior to" exclusion	37-45	
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	4,192,187	GBP	0	0	"Arising prior to" exclusion	37-45	
181	United Kingdom	4002108	Burnyeat Ltd. (In liquidation)	GBP	33,000	62,738	Business transaction		GBP	3,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	27-33	0
							Business transaction		GBP	30,000	GBP	0	0	Part or all of claimed loss is unsubstantiated	27-33	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
182	United Kingdom	4002109	Instrument Transformers Ltd.	GBP	112,885	214,610	Contract	Goods shipped to Kuwait but diverted: Loss of profit	GBP	11,135	GBP	0	0	No proof of loss	68-78	52,276
							Contract	Goods shipped to Kuwait but diverted: Increased costs (packing, transport and other)	GBP	27,519	GBP	1,769	3,276	Part or all of claimed loss is unsubstantiated	68-78	
							Contract	Goods shipped to Kuwait but diverted: Contract price	GBP	47,771	GBP	0	0	Part or all of claimed loss is unsubstantiated; Failure to establish appropriate efforts to mitigate	68-78	
							Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	26,460	GBP	26,460	49,000	N/A		
183	United Kingdom	4002112	CES Holdings Limited	GBP	20,348	38,684	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	20,348	GBP	0	0	No proof of direct loss; Part or all of claimed loss is unsubstantiated	61-67	0
184	United Kingdom	4002117	Hawker Siddely Power Engineering Ltd.	GBP	1,734,165	3,296,892	Contract	Sales contract interrupted before shipment (Iraq): Other (net balance on 10% advanced payment received)	GBP	154,707	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-108	567,230

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Sales contract interrupted before shipment (Iraq): Actual costs incurred (manufacturing costs less resale proceeds) / Increased costs (storage and other) / Loss of profit	GBP	1,579,458	GBP	306,304	567,230	Part or all of claimed loss is unsubstantiated	86-108		
185	United Kingdom	4002119	Ecico Fashion Garment Factory Ltd.	USD	1,556,748	1,556,748	Contract	Goods shipped, received but not paid for (Iraq): Loss of profit	USD	150,960	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	37-60	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	786,840	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	
							Interest		USD	618,948	USD	0	0	Principal sum not compensable		
186	United Kingdom	4002122	Ecico International Trading Company	USD	10,136,775	10,136,775	Contract	Goods shipped, received but not paid for (Iraq): Loss of profit	USD	382,191	USD	0	0	No proof of direct loss	37-60	0
							Contract	Sales contract interrupted before shipment (Iraq): Loss of profit	USD	5,724,300	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss; Part or all of loss is unsupported	86-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Interest		USD	4,030,284	USD	0	0	Principal sum not compensable			
187	United Kingdom	4002131	Paralloy Ltd.	GBP	40,750	77,471	Contract	Delayed payment for goods shipped to buyer: Loss of use of funds	GBP	27,480	GBP	0	0	Part or all of claimed loss is unsubstantiated	63-67	0
							Contract	Sales contract interrupted before shipment (Kuwait): Increased costs (insurance, storage, transport and rectification)	GBP	13,270	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	
188	United Kingdom	4002136	Burmah Castrol PLC	GBP	917,062	1,743,464	Contract	Goods shipped, received but not paid for (Kuwait):Contract price	GBP	450,933	GBP	0	0	No proof of direct loss	61-67	10,037
							Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	368,865	GBP	5,420	10,037	"Arising prior to" exclusion	37-45	
							Other tangible property	Damage or total loss (Kuwait):Inventory (value) <sup>m</sup>	GBP	97,264	GBP	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value	143-146	
189	United Kingdom	4002157	Pluto Trading Company Limited	USD	192,914	192,914	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	144,939	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	47,975	USD	0	0	Principal sum not compensable		

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
190	United Kingdom	4002158	I.R.M.B. (London) Ltd.	GBP	268,587	510,622	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	158,830	GBP	0	0	"Arising prior to" exclusion	37-45	0
							Interest		GBP	109,757	GBP	0	0	Principal sum not compensable		
191	United Kingdom	4002159	Magnum Industrial Products (UK) Limited	USD	2,688,778	2,688,778	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	1,760,684	USD	0	0	"Arising prior to" exclusion	37-45	0
							Interest		USD	928,094	USD	0	0	Principal sum not compensable		
192	United Kingdom	4002160	Delta Crompton Cables Limited [now known as "Delta (DCC) Ltd."]	GBP	4,465	8,489	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	4,465	GBP	4,130	7,648	Calculated loss is less than loss alleged	79-85	7,648
193	United Kingdom	4002161	Steranti Research Ltd.	GBP	26,445	50,276	Business transaction	Course of dealing (Kuwait):Loss of profit	GBP	26,445	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-123	0
							Interest		Unspecified	GBP	0	0	Principal sum not compensable			
194	United Kingdom	4002163	Rosemount Ltd.	USD	290,041	290,041	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	290,041	USD	152,109	152,109	"Arising prior to" exclusion	37-45	152,109

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
195	United Kingdom	4002165	Field & Grant Ltd.	GBP	11,361	21,599	Contract	Sales contract interrupted before shipment (Kuwait): Actual costs incurred	GBP	11,361	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
196	United Kingdom	4002188	Hoover Ltd.	GBP	6,717	12,770	Contract	Goods shipped to Kuwait but diverted: Increased costs (terminal handling, customs and other)	GBP	3,657	GBP	0	0	Part or all of claimed loss is unsubstantiated	68-78	0
							Contract	Goods shipped to Kuwait but diverted: Contract price net resale proceeds	GBP	3,060	GBP	0	0	Part or all of claimed loss is unsubstantiated	68-78	
197	United Kingdom	4002210	Atlas Equipment (UK) Ltd.	USD	16,934	16,934	Contract	Goods shipped, received but not paid for (Iraq):Balance outstanding from contract price	USD	16,934	USD	16,934	16,934	N/A		16,934
198	United Kingdom	4002262	Motivair International	GBP	69,442	132,019	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	69,442	GBP	0	0	"Arising prior to" exclusion	37-45	0
199	United Kingdom	4002263	Bush Beach Engineering Limited	GBP	8,183	15,557	Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	4,393	GBP	4,393	8,135	N/A		8,135
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	3,790	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	61-67	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
200	United Kingdom	4002264	Secure Fasteners (Midlands) Ltd.	GBP	5,549	10,549	Contract	Sales contract interrupted before shipment (Kuwait): Contract price	GBP	5,549	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	0
201	United Kingdom	4002268	Osborne & Little plc	GBP	470	894	Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	470	GBP	0	0	No proof of direct loss	61-67	0
202	United Kingdom	4002269	Coulter Electronics Ltd.	USD	210,683	210,683	Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	101,378	USD	0	0	Part or all of claimed loss is unsubstantiated	37-60	0
							Other tangible property	Damage or total loss (Kuwait):Medical equipment (replacement cost)	USD	109,305	USD	0	0	Part or all of claimed loss is unsubstantiated	143-146	
203	United Kingdom	4002272	Godfreys of Dundee Limited	GBP	375,259	713,420	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	375,259	GBP	0	0	"Arising prior to" exclusion	37-45	0

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
204	United Kingdom	4002285	British Visqueen Limited	GBP	9,035	17,177	Contract	Goods shipped to Kuwait but diverted: Increased costs (transportation, storage and agent's fees)	GBP	3,709	GBP	2,641	4,891	No proof of direct loss	68-78	14,754
							Contract	Goods shipped to Kuwait but diverted: Loss of profit	GBP	5,326	GBP	5,326	9,863	N/A		
205	United Kingdom	4002290	Heatons Bathrooms Ltd.	GBP	4,282	8,141	Contract	Goods shipped, received but not paid for (Saudi Arabia): Contract price less resale price	GBP	4,282	GBP	0	0	No proof of direct loss	20-21	0
206	United Kingdom	4002291	International Computer Systems (London) Limited	GBP	345,225	656,321	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	345,225	GBP	123,514	347,177	"Arising prior to" exclusion; Part or all of claimed loss is unsubstantiated	37-60	347,177
											IQD	16,000				
											USD	67,000				
207	United Kingdom	4002293	Hope Education Limited	GBP	9,172	17,437	Contract	Goods shipped, received but not paid for (Kuwait): Increased costs (mitigation costs)	GBP	501	GBP	0	0	No proof of direct loss	61-67	13,881

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods lost or destroyed in transit (Kuwait): Contract price	GBP	8,671	GBP	7,496	13,881	Part or all of claimed loss is unsubstantiated; No proof of direct loss	79-85		
208	United Kingdom	4002298	Middle East Aerosol & Detergent Co. Ltd.	This claim was considered together with related claim UNCC no. 4005982. See no. 218 below.												
209	United Kingdom	4002312	Inpac Furnishing Supplies Ltd	USD	1,822,363	1,822,363	Contract	Interrupted management contract (Kuwait): Contract price	USD	1,218,294	USD	0	0	No proof of loss	15, 16	0
							Business transaction	Decline in value of equity holding in Kuwaiti company	USD	604,069	USD	0	0	Reduction to avoid multiple recovery	16	
210	United Kingdom	4002313	Oriental Import (Kuwait) Ltd.	GBP	65,182,600	123,921,293	Other tangible property	Damage or total loss (Kuwait): Cash, gold, and other items (value)	GBP	65,182,600	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of loss	143-146	0
211	United Kingdom	4002320	Middle East & International Trading Co. Ltd.	GBP	54,043	182,727	Contract	Goods shipped, received but not paid for (Iraq): Contract price	GBP	54,043	GBP	0	0	"Arising prior to" exclusion	37-45	0
				USD	79,984				USD	79,984	USD	0				
212	United Kingdom	4002322	BBS Marketing Services Ltd.	GBP	8,172	15,536	Other tangible property	Damage or total loss (Kuwait): Furniture, fixtures, office equipment and stock (value)	GBP	8,172	KWD	1,434	4,962	Calculated loss is less than loss alleged; Part or all of claimed loss is unsubstantiated	143-146	4,962

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
213	United Kingdom	4002329	Tubesales (UK) Limited	GBP	69,799	132,698	Contract	Sales contract interrupted before shipment (Iraq): Contract price	GBP	69,799	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
214	United Kingdom	4002334	SRRS Enterprise Limited	GBP	210,559	400,302	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	161,204	GBP	0	0	"Arising prior to" exclusion	37-45	0
							Interest		GBP	49,355	GBP	0	0	Principal sum not compensable		
215	United Kingdom	4002363	The Northampton Machinery Company Ltd.	GBP	36,258	68,932	Contract	Sales contract interrupted before shipment (Kuwait): Increased costs (travel)	GBP	1,365	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	0
							Contract	Sales contract interrupted before shipment (Kuwait):Actual costs incurred	GBP	34,893	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	86-91, 95-108	
216	United Kingdom	4002375	Wallace Manufacturing Chemists Limited	GBP	679,984	1,292,745	Contract	Goods shipped, received but not paid for (Iraq):Contract price	GBP	679,984	GBP	0	0	"Arising prior to" exclusion	37-45	0
							Interest		Unspecified	GBP	0	0	Principal sum not compensable			
217	United Kingdom	4002380	Specialised Laboratory Equipment Limited	GBP	120,185	228,489	Contract	Goods shipped, received but not paid for (Iraq): Consequential costs (bank guarantee)	GBP	83,356	GBP	0	0	No proof of loss	37-60	0

<u>No.</u>	<u>Submitting Entity</u>	<u>UNCC Claim Number</u>	<u>Claimant</u>	<u>Total amount claimed including permissible amendments</u> <sup>a</sup>		<u>Reclassified amount</u> <sup>d</sup>				<u>Decision of the Panel of Commissioners</u>					
				<u>Amount claimed in original currency</u> <sup>b</sup>	<u>Total amount claimed restated in USD</u> <sup>c</sup>	<u>Type of loss</u>	<u>Subcategory</u>	<u>Amount claimed in original currency</u>	<u>Currency of loss</u>	<u>Amount recommended in original currency or currency of loss</u> <sup>e</sup>	<u>Amount recommended in USD</u>	<u>Reasons for denial or Reduction of award</u> <sup>f</sup>	<u>Report citation (paragraphs)</u>	<u>Total amount recommended in USD</u>	
						Contract	Goods shipped, received but not paid for (Iraq);Contract price	GBP	36,829	GBP	0	0	"Arising prior to" exclusion	37-45	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
218	United Kingdom	4005982	Middle East Aerosol & Detergent Co. Ltd.	GBP	350,000	665,399	Contract	Goods shipped to Kuwait but diverted: Contract price	GBP	37,936	GBP	0	0	Part or all of claimed loss is unsubstantiated	68-78	93,670
							Contract	Goods lost or destroyed in transit (Kuwait):Contract price	GBP	56,703	GBP	50,582	93,670	Part or all of claimed loss is unsubstantiated	79-85	
							Contract	Goods shipped, received but not paid for (Kuwait): Contract price	GBP	173,917	GBP	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	61-67	
							Business transaction	Course of dealing (Kuwait): Loss of profit	GBP	51,623	GBP	0	0	Part or all of claimed loss is unsubstantiated	109-123	
							Business transaction	Increased costs (Kuwait):Liquidation costs	GBP	29,821	GBP	0	0	No proof of direct loss	109-123	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
219	United States of America	3002653	Karim Akrawi	USD	301,370	301,370	Business transaction	Lost business opportunities	USD	80,000	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33	0
							Business transaction	Lost business opportunities	USD	70,000	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33	
							Other tangible property	Damage or total loss (Iraq): Value of goods	USD	47,130	USD	0	0	Part or all of claimed loss is unsubstantiated; Failure to comply with formal filing requirements (no translation)	27-33	
							Other tangible property	Damage or total loss (Iraq): Loss of profit from expected resale	USD	43,200	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33	
							Interest	On unpaid receivables	USD	37,440	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33	
							Other	Financing costs	USD	23,600	USD	0	0	Part or all of claimed loss is unsubstantiated	27-33	
220	United States of America	4002240	Hydril Company	USD	265,288	265,288	Contract	Sales contract interrupted before shipment (Kuwait): Delayed payment (loss of use of funds)	USD	80,429	USD	0	0	Part or all of claimed loss is unsubstantiated; No proof of direct loss	63-67, 86-91, 95-108	44,064
							Contract	Sales contract interrupted before shipment (Kuwait): Increased costs (storage)	USD	12,113	USD	0	0	Part or all of claimed loss is unsubstantiated	86-91, 95-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
	United States of America	4002240	Hydril Company (continued)			Contract	Sales contract interrupted before shipment (Kuwait): Loss of profit	USD	124,564	USD	0	0	No proof of loss	86-91, 95-108		
						Contract	Sales contract interrupted before shipment (Kuwait): Contract price	USD	48,182	USD	44,064	44,064	Part or all of claimed loss is unsubstantiated	86-91, 95-108		
221	United States of America	4002241	Hydril Company	USD	34,973	34,973	Contract	Sales contract interrupted before shipment (Italy/Iraq): Loss of profit and actual costs incurred	USD	34,973	GBP	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
222	United States of America	4002243	Hydril Company	USD	27,697	27,697	Contract	Sales contract interrupted before shipment (USA/Iraq): Loss of profit	USD	27,697	USD	0	0	Part or all of claimed loss is unsubstantiated	86-108	0
223	United States of America	4002259	Winthrop Products Inc	USD	374,725	374,725	Contract	Goods shipped, received but not paid for (Iraq): Contract price	USD	374,725	USD	9,925	9,925	Part or all of claimed loss is unsubstantiated; No proof of direct loss	37-60	9,925
224	United States of America	4002508	Ingram Cactus Company [now known as "Cooper Cameroon Corporation"]	USD	227,335	227,335	Contract	Sales contract interrupted before shipment (Kuwait): Delayed payment (loss of use of funds)	USD	75,848	USD	0	0	Part or all of claimed loss is unsubstantiated	63-67, 86-91, 95-108	0
							Contract	Sales contract interrupted before shipment (Kuwait): Contract price less resale price	USD	90,309	USD	0	0	Part or all of claimed loss is unsubstantiated; Insufficient evidence of value	86-91, 95-108	

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Kuwait): Increased costs (collection fee)	USD	20,518	USD	0	0	No proof of direct loss	61-67		
	United States of America	4002508	Ingram Cactus Company [now known as "Cooper Cameroon Corporation"] (continued)			Contract	Delayed payment for goods shipped to buyer: Loss of use of funds	USD	22,810	USD	0	0	No proof of direct loss	61-67		
						Interest		USD	17,850	USD	0	0	Principal sum not compensable			
225	United States of America	4002509	Invader Marine, L.P.	USD	22,127	22,127	Contract	Goods shipped to Kuwait but diverted: Contract price less resale proceeds	USD	22,127	USD	0	0	Part or all of claimed loss is unsubstantiated	68-78	0
226	United States of America	4002573	Raychem Corporation	KWD	208,750	722,318	Contract	Goods lost or destroyed in transit (Kuwait): Contract price	KWD	208,750	KWD	208,750	722,318	N/A		722,318
227	United States of America	4002577	The Lubrizol Corporation	USD	857,226	857,226	Contract	Goods shipped, received but not paid for (Kuwait): Contract price less settlement	USD	44,009	USD	0	0	No proof of direct loss	61-67	813,217

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				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
						Contract	Goods shipped, received but not paid for (Iraq):Contract price	USD	813,217	USD	813,217	813,217	N/A			
228	United States of America	4002580	UC Industries Inc.	USD	502,500	502,500	Contract	Licence fees not paid (Kuwait): Contract price less payments received	USD	502,500	USD	0	0	No proof of direct loss; Calculated loss is less than loss alleged	61-67	0
229	United States of America	4002581	United Technologies Corporation - Pratt & Whitney, Government Engines & Space Propulsion	USD	11,352	11,352	Business transaction	Increased costs (Kuwait): General and administrative costs	USD	1,763	USD	0	0	Part or all of claimed loss is unsubstantiated	124-127	0
							Business transaction	Increased costs (Kuwait): Danger money/salary increase	USD	2,657	USD	0	0	Part or all of claimed loss is unsubstantiated	109-127	
							Payment or relief	Support:Payments to dependants of an employee for living expenses	USD	9,559	USD	0	0	Part or all of claimed loss is unsubstantiated	128-137	
							Payment or relief	Personal property reimbursement (Kuwait):Payment to employee for lost personal property	USD	3,331	USD	0	0	Part or all of claimed loss is unsubstantiated	128-137	
							Other	Insurance proceeds	USD	-5,958						

No.	Submitting Entity	UNCC Claim Number	Claimant	Total amount claimed including permissible amendments <sup>a</sup>		Reclassified amount <sup>d</sup>				Decision of the Panel of Commissioners						
				Amount claimed in original currency <sup>b</sup>	Total amount claimed restated in USD <sup>c</sup>	Type of loss	Subcategory	Amount claimed in original currency	Currency of loss	Amount recommended in original currency or currency of loss <sup>e</sup>	Amount recommended in USD	Reasons for denial or Reduction of award <sup>f</sup>	Report citation (paragraphs)	Total amount recommended in USD		
230	United States of America	4002582	United Technologies Corporation (Carrier)	USD	52,811	52,811	Business transaction	Cancelled operations (Kuwait): Actual costs incurred (rental payments)	USD	2,094	USD	0	0	No proof of loss	109-123	0
							Business transaction	Increased costs (Kuwait): Unproductive salary and termination payments	USD	49,968	USD	0	0	No proof of loss	109-127	
							Other tangible property	Damage or total loss (Kuwait): Furniture/office equipment (value of goods)	USD	22,697	USD	0	0	No proof of loss	143-146	
							Payment or relief	Personal property reimbursement: Payment to employee for lost personal property	USD	5,000	USD	0	0	No proof of loss	128-137	
							Payment or relief	Evacuation/Repatriation: Travel and accommodation costs	USD	18,662	USD	0	0	No proof of loss	138-142	
							Other	Insurance proceeds	USD	-45,610						
<b>Total</b>					498,443,399											17,355,681

Notes to table of recommendations

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

<sup>b</sup> Currency codes: AED (United Arab Emirates dirhams), ATS (Austrian schilling), BEF (Belgian franc), BHD (Bahraini dinar), CHF (Swiss franc), CNY (Chinese yuan), CYP (Cyprus pound), DEM (Deutsche Mark), DKK (Danish krone), ESP (Peseta), FRF (French franc), GBP (Pound sterling), GRD (Greek drachma), HKD (Hong Kong dollar), INR (Indian rupee), IQD (Iraqi dinar), ITL (Italian lira), JPY (Yen), KWD (Kuwaiti dinar), NLG (Guilder), SAR (Saudi Arabian riyal), USD (United States dollar).

<sup>c</sup> In the column entitled "Total amount claimed restated in USD", for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics or, in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 160 to 167 above.

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

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

<sup>f</sup> As used in this table, "N/A" means not applicable.

<sup>g</sup> The claim form submitted reflects the total value of the alleged loss, whereas the Statement of Claim indicates that the claimant had been indemnified by its export credit insurer. As it is not clear whether the claim is intended to be net of the amounts received from the insurer, the full value of the alleged loss is reflected here.

<sup>h</sup> The total claim amount is unclear from the documentation supplied by the claimant. Certain documentation reflects the amount stated herein. However, other documentation reflects FRF 26,639,455 and USD 1,142,500, which amounts could equally be the true claimed amounts.

<sup>i</sup> The claim amount is inferred from untranslated documents and is stated only for statistical purposes.

<sup>j</sup> A claim by the same claimant, for the same loss, submitted by the Government of Indonesia (UNCC claim no. 4001335) was previously considered by this Panel

in the fourth instalment of category “E2” claims (see E2(4) report).

<sup>k</sup> Evidence has been submitted demonstrating that Intabex SA has authorised Intabex Services Limited to submit the claim on its behalf.

<sup>l</sup> In addition, the transaction forming the subject-matter of the present claim has previously been considered in the tenth instalment of category “E2” claims (see E2(10) report, WCH Worldwide Overseas Limited, UNCC claim no. 4000146, United Kingdom).

<sup>m</sup> Goods of a similar volume and description were also claimed before the Commission by the Kuwaiti buyer, Al-Babtain Trading and Contracting Company (UNCC claim no. 4004561), in respect of which the “E4” Panel made its determination in the fifth instalment of category “E4” claims (S/AC.26/2000/7).

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