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

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Introduction

1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the first Panel of Commissioners charged with reviewing "E4" claims (the "'E4' Panel"). At its thirtieth session, held on 14-16 December 1998, the Governing Council of the Commission appointed Messrs. Luiz Olavo Baptista (Chairman), Jean Naudet and Jianxi Wang as the second Panel of Commissioners charged with reviewing "E4" claims (the "'E4A' Panel"). The "E4" claims population consists of claims submitted by Kuwaiti private sector corporations and entities, other than oil sector and environmental claims, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").
2. The "E4" and "E4A" Panels (the "'E4' Panels") submit this report concerning adjustments to 10 "E4" claims for which compensation was recommended in the second and sixteenth instalments of "E4" claims. Such adjustments have arisen following Governing Council decision 123 (S/AC.26/Dec.123 (2001)) concerning the treatment of claims filed by individuals seeking compensation in categories "C" and/or "D" for direct losses sustained by Kuwaiti companies.
3. The application of decision 123 to a group of claims in the first seven instalments of "E4" claims that had been identified as potentially overlapping with claims submitted by individuals in category "C" and/or "D" is described in the "Special report and recommendations made by the 'E4' and 'E4A' Panels of Commissioners concerning overlapping claims" (S/AC.26/2002/28) (the "Special Overlap Report"). As set out in paragraph 9 of the Special Overlap Report, decision 123 provides guidance for the review of claims submitted by individuals for direct losses sustained by Kuwaiti companies as a result of Iraq's invasion and occupation of Kuwait, for which claims were also filed by the Kuwaiti companies in category "E" ("overlapping claims"). The present report sets out the "E4" Panels' recommendations for a second group of overlapping claims from resolved "E4" instalments (the "second group of overlapping claims").

I. BACKGROUND TO THE OVERLAPPING CLAIMS

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

claims in 1999. During the course of its review of the responses submitted by the category “D” claimants pursuant to article 34 of the Provisional Rules For Claims Procedure¹ (the “Rules”), the ‘D2’ Panel became aware of the existence of a group of category “D” claimants who asserted corporate losses in their capacity as shareholders in Kuwaiti companies. In particular, the ‘D2’ Panel noted that most of these claimants were non-Kuwaiti nationals and typically asserted a complete breakdown of the business relationship with their Kuwaiti partner. As a consequence, they asserted that a portion of the corporate loss ought to be paid directly to them.² A preliminary examination of these claims revealed that some, but not all, of the Kuwaiti companies in issue had filed claims with the Commission, which were being processed as “E4” claims

6. In order to evaluate the extent to which the individual claimants might have asserted losses in connection with a Kuwaiti company that had filed a claim in category “E”, the ‘D’ and ‘E4’ Panels requested that computer searches be conducted against the Commission’s claims database from claims filed in category “D” and against claims for business losses filed by individuals for amounts less than USD 100,000 (category “C” claims). The searches identified 104 “E4” claims with approved awards of compensation in the first seven instalments as potentially overlapping with 61 claims in category “C” and 70 claims in category “D”. In addition, the searches identified 287 “E4” claims in the remaining “E4” instalments as potentially overlapping with 168 claims in category “C” and 203 claims in category “D”.³

II. GOVERNING COUNCIL DECISION 123

7. Decision 123 provides guidance regarding claims filed by individuals seeking compensation for direct losses sustained by Kuwaiti companies. In particular, the Governing Council, as described in the preamble to decision 123, specifically: “[c]onsider[s]... that due regard should be given to the claims submitted by non-Kuwaiti individuals in relation to losses sustained by Kuwaiti corporate entities”.

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

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

10. Accordingly, taking into consideration the views expressed by several States members of the Governing Council, the Governing Council concluded that bilateral committees should be established involving in each case the Government of Kuwait and a Government or other submitting entity filing

any overlapping claims, to determine the respective entitlements of the category “C” and/or “D” and “E4” claimants to all or part of an award.⁴

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

III. SECOND GROUP OF OVERLAPPING CLAIMS

12. Due to technical limitations, the computer searches to compare information held electronically described in paragraph 6 above, did not identify the potentially overlapping claims covered in this report. The “E4” claims reviewed in this report were identified as having potentially overlapping claims submitted by individuals in category “C” and/or category “D” during the review and processing of the category “D” claims. These “E4” claims had already been reviewed by either the “E4” Panel or the “E4A” Panel, whose recommendations had been approved by the Governing Council, and awards of compensation have been paid.⁶ Notwithstanding the prior status of the awards as final, the “E4” Panels were required to re-examine such “E4” claims with reference to the potentially overlapping category “C” and category “D” claims, as a consequence of the direction contained in decision 123.

13. The “E4” Panels applied the uniform approach set out in paragraphs 15 and 16 of the Special Overlap Report to making any necessary adjustments to their previous recommendations in respect of awards of compensation to the Kuwaiti companies, resulting from the review of the second group of overlapping claims. The “E4” Panels again considered that it was appropriate for the panel issuing the original recommendations to propose, as needed, adjustments to such awards in the light of new information and evidence presented. As a result, reference will be made herein to either the “E4” or “E4A” Panel where appropriate.

IV. DEVELOPMENT OF THE SECOND GROUP OF OVERLAPPING CLAIMS

14. The preamble to decision 123 considers that the secretariat of the Commission is required to request information from claimants in categories “C” and “D” and subcategory “E4” in order to identify the extent and nature of overlapping claims. Therefore, before undertaking any review of the claims in the second group of overlapping claims, and as stated in the preamble to decision 123, the “E4” Panels directed the secretariat to solicit additional information from the claimants in order to identify the extent and nature of the overlapping claims.

15. Based on the information received from all of the potentially overlapping claimants, together with the information in the original claim files, the “E4” Panels reviewed the evidence to make a preliminary determination on the existence and nature of any potential overlap. The results of the preliminary review were entered into the Commission’s claims database.

V. CRITERIA FOR DETERMINING THE EXISTENCE OF OVERLAPPING CLAIMS

16. The “E4” Panels applied the criteria for determining the existence of overlapping claims as set out in paragraphs 25 - 31 of the Special Overlap Report. The majority of the potentially overlapping claims in the second group of overlapping claims were filed by an “E4” claimant and an individual claimant who was a shareholder of the “E4” claimant company.

17. As set out in paragraph 31 of the Special Overlap Report, the “E4” Panels consider that where the individual and corporate claimants are partners in a partnership and have an interest in a common enterprise or asset for which they are both asserting losses, there is no overlapping claim, but rather the issue to be resolved with respect to such claims is whether either claimant has sought compensation for losses in excess of what it has actually sustained as a partner. The “E4” Panels consider that claimants seeking compensation for the losses of a partnership present a risk of multiple recovery and therefore such claims require investigation as to the possible duplication of claimed losses. This is discussed in more detail in paragraphs 42 - 46 below.

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

18. The second group of overlapping claims initially consisted of 28 “E4” claims related to seven category “C” claims and 24 category “D” claims.

19. The “E4” Panels reviewed the potentially overlapping claims in the second group of overlapping claims as and when the information provided by the claimants permitted an initial determination to be made on the existence of overlap as defined above. The “E4” Panels were mindful that the “E4” claims in the second group of overlapping claims had already been awarded compensation, and therefore gave priority to identifying those cases in which there was no actual overlap. For the reasons set out in paragraphs 34 - 37 of the Special Overlap Report and in paragraphs 20 - 22 below, the “E4” Panels consider that, although these claims appeared upon initial review to have some indicia of an overlap relationship, there was no actual overlap between the losses asserted in those claims.

A. No overlap due to mistaken identity

20. In six of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the relationship was mistakenly identified based on the similarity between the “E4” claimant’s name and the individual’s name and/or business names. For example, “E4” claimant Al-Haramain General Trading Co. Limited Partnership had been matched with an individual claimant whose business name was Haramain Commercial Co.

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

21. In four of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the “E4” claimant’s business and the individual claimant’s business were totally

separate and distinct businesses that had been operating using the same trading name or business licence and, as a consequence, these claims are not overlapping claims. For example, “E4” claimant Al-Faijji Trading and Contracting had been matched with an individual claimant who was a 30 per cent partner in a joint venture company that the “E4” claimant had sponsored.

C. No overlap due to the nature of the loss asserted

22. In five of the individual claims identified as potentially overlapping with “E4” claims, the “E4” Panels consider that the claims were not overlapping as the individual claimants were claiming losses that were related to the “E4” claimant companies but were not overlapping losses. For example, one individual claimant was claiming a debt that he alleged was owed to him by the “E4” claimant pursuant to a contract between the “E4” claimant and the individual claimant to upgrade and replace portable water pipes.

VII. VERIFICATION AND VALUATION OF OVERLAPPING CLAIMS

23. The approach to verification and valuation of overlapping claims is set out in detail at paragraphs 38 - 42 of the Special Overlap Report. Once the overlapping claims have been identified and confirmed as overlapping, the individual category “C” and/or “D” claims and the “E4” corporate claim are reviewed together to determine which of the losses claimed by the individual category “C” and/or “D” claimant should be consolidated with the “E4” claim for review and valuation (the “consolidated claim”). Following the consolidation of the losses, the “E4” Panels apply to the consolidated claim the verification and valuation methodology that it developed for “E4” claims, taking into consideration that the individual claimants may not be able to provide the same level of documentary evidence in support of the losses asserted as could be provided by the “E4” claimants. Where the “E4” Panels recommend an upward adjustment to an award, the revised recommendation is, nevertheless, capped at the consolidated losses asserted.

VIII. REVIEW OF THE SECOND GROUP OF OVERLAPPING CLAIMS

A. Overlapping claims – new losses or greater losses asserted in the individual claim supporting an adjustment to the original “E4” award

24. One individual claim that was identified as overlapping with one “E4” claim asserts new and greater losses than those claimed by the “E4” claimant

25. The individual claimant whose claim was identified as overlapping with the “E4” claimant Eagle General Contracting Co. asserts a tangible property loss that had not been claimed by the “E4” claimant and a greater loss of profit claim than that claimed by the “E4” claimant. As a consequence of the consolidation of the new and greater losses claimed by the individual claimant that were supported by appropriate documentary evidence, the “E4A” Panel recommends adjustments to the original award resulting in a net increase in the amount of recommended compensation for the “E4” claim.

B. Overlapping claims – new evidence included in the individual claim supporting an adjustment to the original “E4” award

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

27. “E4” claimant Al-Waha Contracting Company was considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for the claim when it was reviewed, as the claimant had not submitted sufficient information or documents to support its asserted losses.⁷ The individual claimant whose claim had been identified as potentially overlapping with the “E4” claim provided evidence in the form of financial statements, contracts and purchase receipts. The “E4” Panel finds that the individual claimant’s statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence, “E4” Panel recommends adjustments to the original award resulting in an amount being recommended as compensation for the “E4” claim.

C. Overlapping claims – new or greater losses asserted and new evidence included in the individual claim supporting an adjustment to the original “E4” award

28. Five individual claimants that were identified as overlapping with five “E4” claimants assert new or greater losses in respect of “E4” claims and have provided evidence that reduced the risk of overstatement arising from evidentiary shortcomings in the “E4” claims. The five “E4” claims were considered in the second instalment of “E4” claims and the “E4” Panel recommended no compensation for the claims when they were reviewed as the “E4” claimants had not submitted sufficient information or documents to support their asserted losses. As a consequence of the consolidation of the new losses claimed by the individual claimants and the provision of evidence, the “E4” Panel recommends adjustments to the original awards resulting in a net increase in the amount of recommended compensation for the “E4” claims.

29. The individual claimant whose claim was identified as overlapping with the “E4” claimant Limited Kuwaiti Mattress Company asserts new losses in addition to those asserted by the “E4” claimant and has provided evidence in the form of financial statements, witness statements, stock listings and schedules of fixed assets. The “E4” Panel finds that the individual claimant’s statement and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

30. The individual claimant whose claim was identified as overlapping with the “E4” claimant Commercial Trading and Contracting Company asserts new losses in addition to those asserted by the “E4” claimant and has provided evidence in the form of financial statements and insurance records.

The “E4” Panel finds that the individual claimant’s statement and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

31. The individual claimant whose claim was identified as overlapping with the “E4” claimant The Technical Company for Commercial, Kitchen and Laundry Equipment asserts new losses in addition to those asserted by the “E4” claimant and has provided evidence in the form of financial statements and insurance records. The “E4” Panel finds that the individual claimant’s statement and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

32. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al Badaweya Co. for Electrical Sets asserts new losses in addition to those asserted by the “E4” claimant and had provided evidence in the form of financial statements and insurance records. The “E4” Panel finds that the individual claimant’s statement and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

33. The individual claimant whose claim was identified as overlapping with the “E4” claimant International Mills Co. W.L.L. asserts a greater loss of profit claim than that asserted by the “E4” claimant and has provided evidence in the form of financial statements, witness statements, fire insurance policies and schedules of fixed assets. The “E4” Panel finds that the individual claimant’s statement and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

D. Overlapping claims - evidence provided by both claimants supporting an adjustment to the original “E4” award

34. Four individual claimants that were identified as overlapping with three “E4” claimants and the related “E4” claimants, provided evidence such as financial statements for the “E4” claimant, that reduced the risk of overstatement arising from the lack of such evidence in the original “E4” claim. The three “E4” claims were considered in the second instalment of “E4” claims and the “E4” Panel recommended no compensation for the claims when they were reviewed, as the “E4” claimants had not submitted sufficient information or documents to support their asserted losses. The “E4” Panel finds that the individual and “E4” claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the consolidation of the losses claimed by the individual claimants and the provision of evidence, the “E4” Panel recommends adjustments to the original awards resulting in recommendations for awards of compensation for the “E4” claims.

35. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al Ajami Co. for Mechanical Instruments W.L.L. and the “E4” claimant provided evidence in the form of insurance records and financial statements, respectively. The “E4” Panel finds that the individual and “E4” claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

36. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al Atta Trading and Contracting Co. W.L.L. and the “E4” claimant provided evidence in the form of witness statements, photographs, shipping documents, letters of credit and financial statements. The “E4” Panel finds that the individual and “E4” claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

37. Two individual claimants whose claims were identified as overlapping with the “E4” claimant International Engineering Construction and the “E4” claimant provided evidence in the form of vehicle registration certificates, schedules of inventory, contract and vehicles and financial statements. The “E4” Panel finds that the individual and “E4” claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. As a consequence of the provision of evidence and the consolidation of the losses, “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

E. Overlapping claims – new or greater losses asserted in the individual claim not supporting an adjustment to the original “E4” award

38. Four individual claims that were identified as potentially overlapping with four “E4” claims assert new or greater losses than those claimed by the “E4” claimant. These losses included bad debts, vehicles and stock, loss of profit, a share of good will and/or key money and the individual’s claim for loss of equity in the “E4” claimant company. The “E4” Panels considered that, based on a review of all of the claims, the totality of the evidence presented supported the initial recommendations for the awards of compensation for the “E4” claims.

39. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al-Jamhour Buxly Paints and Associates Co. asserted a loss of other assets that had not been claimed by the “E4” claimant. The “E4” Panel considers that based on a review of the claims, the totality of the evidence presented supports the award of compensation initially recommended for the “E4” claim.

40. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al-Tiraz Al-Hadith Trading Co. asserted a larger loss of profit claim than that claimed by the “E4” claimant. The “E4” Panel considers that based on a review of the claims, the totality of the evidence presented supports the award of compensation initially recommended for the “E4” claim.

41. “E4” claimants Universe Advertising and Al Maha for Cars Company were considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for the claims when they were reviewed, as the claimants had not submitted sufficient information or documents to support their asserted losses. The individual claimants whose claims had been identified as potentially overlapping with the “E4” claims asserted new losses in addition to those asserted by the “E4” claimants. The “E4” Panel finds that the individual claimants’ statements and evidence satisfy the formal requirements as set out in article 14 of the Rules. However, the “E4” Panel considers that, based on a review of all the claims, the totality of the evidence presented does not support an adjustment to the previous recommendation of no compensation for the “E4” claims.

IX. REVIEW OF DUPLICATIVE CLAIMS

A. Partnership claims

42. As discussed in paragraph 17 above, partnership claims present a risk of multiple recovery and require investigation of the possible duplication of claimed losses. In reviewing such partnership claims, the “E4” Panels analyse the losses claimed by each claimant to ascertain which losses were sustained by the Kuwaiti company and which losses were sustained by the individual claimant.

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

44. The “E4A” Panel considers that one “E4” claim and one of its related individual claims are not overlapping claims because the underlying business entity was a partnership. As a consequence, the “E4A” Panel considers that the losses claimed by the individual claimant were not losses sustained by the “E4” claimant, but were losses sustained to the business and assets jointly owned and operated by the “E4” claimant and the individual claimant. The “E4A” Panel notes, however, that the “E4” claimant had asserted a claim for all of the loss of profit sustained by the jointly owned and operated business and assets, rather than just its share of the partnership losses.

45. In 1989, a joint venture agreement was established between Eagle General Contracting Co, an individual claimant and another individual to operate a business to supply, install and sell different types of Jordanian marble to Eagle General Contracting Co. The “E4” claimant held a 50 per cent interest in the joint venture and the individual claimant held a 25 per cent interest in the joint venture. The joint venture was operated as a branch of the “E4” claimant.

46. The “E4A” Panel has reviewed the claims for duplication of losses claimed and considers that of the original award recommended by it in the sixteenth instalment of “E4” claims⁸, 6,300 Kuwaiti dinars (KWD) was attributable to the profit losses sustained by the joint venture. As this is a partnership loss, the “E4” claimant is only entitled to 50 per cent of the loss, based on its percentage

interest in the partnership. Accordingly, the "E4A" Panel recommends that the original award be adjusted by subtracting from the original award 50 per cent of the recommended compensation attributable to the loss of profit sustained by the joint venture. In the light of this information, the "E4A" Panel notes that the claim by the individual claimant in respect of the joint venture will be further considered by the category "D" Panels.

B. Other duplication issues

47. In the course of reviewing the second group of overlapping claims, the "E4" Panels identified three "E4" claims and their three related individual claims which were neither overlapping nor partnership claims, but which presented a risk of multiple recovery and the duplication of claimed losses. In reviewing these claims, the "E4" Panels analysed the losses claimed by each claimant to ascertain which losses were sustained by the Kuwaiti company and which losses were sustained by the individual.

48. "E4" claimant Mahdi Salem & Al Saeedy Transport & Customs Clearing Co. and the individual claimant have claimed for the same 1981 Caterpillar truck. The "E4" claimant conceded that the individual claimant was the true owner of the Caterpillar truck. The "E4" Panel considers that the original motor vehicle award of KWD 9,096, recommended by it in the eighth instalment of "E4" claims⁹, should be adjusted to KWD 2,146 to take into consideration that the "E4" claimant was not the owner of the 1981 Caterpillar truck.

49. "E4" claimant Al-Abraq Trading Co. claimed for loss of profit. The individual claimant claimed for loss of unpaid bonus in relation to the "E4" claimant, calculated at 7.5 per cent of net profit of the "E4" claimant. The "E4" Panel considers that as the "E4" claimant's net profit as stated in the 1987 to 1989 financial accounts included the 7.5 per cent bonus, the original award for loss of profit of KWD 27,137, recommended by it in the twentieth instalment of "E4" claims¹⁰, should be adjusted to KWD 17,416 to eliminate any duplication of losses.

50. "E4" claimant Al-Jisr Company for Building Materials and Contracts W.L.L. entered into an agreement with an individual claimant for the individual claimant to manage the household utensils division of the "E4" claimant company. The individual claimant was to receive 50 per cent of the net profits of the division. The "E4A" Panel considers that as the "E4" claimant was only entitled to 50 per cent of the net profit of the household and utensils division, an adjustment to the net profit award should be made. The "E4A" Panel considers that the original award of KWD 25,882, recommended by it in the thirteenth instalment of "E4" claims,¹¹ should be adjusted to KWD 19,412.

51. As a consequence of the adjustments recommended by the "E4" Panels in relation to the claims set out in paragraphs 48-50 above, the "E4" Panels find that in each instance an over-payment has been made to each "E4" claimant under the original award.

X. RECOMMENDED ADJUSTMENTS

52. Based on the foregoing, the adjusted awards recommended by the “E4” and “E4A” Panels for claimants in the second group of overlapping claims are set out in annexes I to IV below.¹²

Geneva, 18 July 2003

(Signed)

Robert R. Briner
Chairman

(Signed)

Luis Olavo Baptisa
Chairman

(Signed)

Alan J. Cleary
Commissioner

(Signed)

Jean Naudet
Commissioner

(Signed)

Lim Tian Huat
Commissioner

(Signed)

Jianxi Wang
Commissioner

Notes

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

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

³ See paragraphs 4-6 of the “Special report and recommendations made by the ‘E4’ and ‘E4A’ Panels of Commissioners concerning overlapping claims” (S/AC.26/2002/28) (the “Special Overlap Report”).

⁴ See the preamble to decision 123.

⁵ In annex II of decision 123, Kuwait irrevocably delegated to the Commission the responsibility for disbursing to non-Kuwaiti claimants, their portion, if any, of amounts of compensation that shall be recommended by the “E4” Panels and awarded by the Governing Council in the name of the Kuwaiti companies.

⁶ The “E4” Panel reviewed and made recommendations for awards of compensation for the second, eighth and twentieth instalments of “E4” claims, and the “E4A” Panel reviewed and made recommendations for awards of compensation for the thirteenth and sixteenth instalments of “E4” claims.

⁷ See paragraphs 8-13 of the “Report and recommendations made by the panel of Commissioners concerning the second instalment of ‘E4’ claims” (S/AC.26/1999/17) (the “Second ‘E4’ Report”).

⁸ The “Report and recommendations made by the Panel of Commissioners concerning the sixteenth instalment of ‘E4’ claims” (S/AC.26/2001/23) (the “Sixteenth ‘E4’ Report”).

⁹ The “Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of ‘E4’ claims” (S/AC.26/2000/21) (the “Eighth ‘E4’ Report”).

¹⁰ The “Report and recommendations made by the Panel of Commissioners concerning the twentieth instalment of ‘E4’ claims” (S/AC.26/2002/5) (the “Twentieth ‘E4’ Report”).

¹¹ The “Report and recommendations made by the Panel of Commissioners concerning the thirteenth instalment of ‘E4’ claims” (S/AC.26/2001/5) (the “Thirteenth ‘E4’ Report”).

¹² All claimed amounts in the annexes have been rounded to the nearest Kuwaiti dinar and therefore the amounts may vary from the amount stated on the Form E by KWD 1.

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

<u>UNSEQ claim number</u> ^b	<u>UNCC claim number.</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u> ^c	<u>Category D amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-2672	4003237	Universe Advertising	45,686	45,686	665,130	710,816	Nil	Nil	Nil
E-2417	4005525	Al-Waha Contracting Company	730,406	730,406	764,406	1,494,812	Nil	160,600	555,709
E-2446	4005554	International Mills Co. W.L.L.	121,624	121,624	385,000	506,624	Nil	31,170	107,521
E-2449	4005557	Limited Kuwaiti Mattress Company	250,000	250,000	494,562	744,562	Nil	258,153	893,263
E-2474	4005582	Al-Ajmi Co., for Mechanical Instruments W.L.L.	148,817	148,817	51,567	200,384	Nil	57,749	199,815
E-2498	4005606	Commercial Trading & Contracting Company	352,843	350,000	421,400	771,400	Nil	108,063	373,920
E-2519	4005627	The Technical Company For Commercial Kitchen & Laundry Equipment	115,000	115,000	405,943	520,943	Nil	168,545	583,201
E-2567	4005675	Al Badaweya Co. W.L.L. For Electrical Sets	499,000	499,000	771,500	1,270,500	Nil	74,840	258,962
E-2634	4005741	International Engineering Construction	147,643	130,198	1,941,970	2,072,168	Nil	93,303	322,848
E-2649	4005755	Al Atta Trading and Contracting Company- Mohamed Hussain Dalli Al-Musaied and Muhmood Jamil Al-Saqa W.L.L.	127,990	127,990	185,000	312,990	Nil	44,149	152,765
E-0196	4003343	Al Tiraz Al-Hadith Trading Co.	71,980	71,230	71,000	142,230	23,318	23,318	80,685

[ENGLISH ONLY]

<u>UNSEQ claim number</u> ^b	<u>UNCC claim number.</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u> ^c	<u>Category D amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-2425	4005533	Al-Maha For Car's Company Mohamed Ahmed M. Al Maghraby, Partner	25,000	25,000	204,500	229,500	Nil	Nil	Nil
TOTAL			2,635,989	2,614,951	6,361,978	8,976,929	23,318	1,019,890	3,528,689

^a See the Second "E4" Report.

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

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

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

Claimant's name: Universe Advertising
UNCC claim number: 4003237
UNSEQ number: E-2672
Instalment number: 2
D UNCC claim number : 3004558

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	16,715	18,300	35,015	Nil	Nil
Loss of income prod.property	15,971	n.a.	15,971	Nil	Nil
Payment or relief to others	n.a.	54,330	54,330	Nil	Nil
Loss of profits	n.a.	397,500	397,500	Nil	Nil
Loss of bad debts	n.a.	120,000	120,000	Nil	Nil
Other loss not categorized	13,000	75,000	88,000	Nil	Nil
TOTAL	45,686	665,130	710,816	Nil	Nil

Appendix II

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

Claimant's name: Al-Waha Contracting Company
UNCC claim number: 4005525
UNSEQ number: E-2417
Instalment number: 2
C / D UNCC claim numbers: 1551775 / 3003815

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>C/D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of contracts	245,174	245,174	490,348	Nil	146,411
Loss of tangible property	7,606	7,606	15,212	Nil	Nil
Loss of vehicles	27,631	27,631	55,262	Nil	Nil
Loss of profits	296,978	296,978	593,956	Nil	14,189
Loss of bad debts	34,421	34,421	68,842	Nil	Nil
Other loss not categorized	118,596	18,596	137,192	Nil	Nil
Equity claims	n.a.	134,000	134,000	Nil	Nil
TOTAL	730,406	764,406	1,494,812	Nil	160,600

Appendix III

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

Claimant's name: International Mills Co. W.L.L.
UNCC claim number: 4005554
UNSEQ number: E-2446
Instalment number: 2
D UNCC claim number : 3010710

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	98,650	10,000	108,650	Nil	634
Loss of stock	n.a.	240,000	240,000	Nil	Nil
Loss of profits	22,974	85,000	107,974	Nil	30,536
Other loss not categorized	n.a.	50,000	50,000	Nil	Nil
TOTAL	121,624	385,000	506,624	Nil	31,170

[ENGLISH ONLY]

Appendix IV

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

Claimant's name: Limited Kuwaiti Mattress Company
UNCC claim number: 4005557
UNSEQ number: E-2449
Instalment number: 2
D UNCC claim number : 3004990

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	250,000	249,688	499,688	Nil	146,594
Loss of stock	n.a.	222,921	222,921	Nil	111,559
Loss of cash	n.a.	1,103	1,103	Nil	Nil
Loss of vehicles	n.a.	5,467	5,467	Nil	Nil
Loss of bad debts	n.a.	15,126	15,126	Nil	Nil
Other loss not categorized	n.a.	257	257	Nil	Nil
TOTAL	250,000	494,562	744,562	Nil	258,153

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

Claimant's name: Al-Ajmi Co., for Mechanical Instruments W.L.L.
UNCC claim number: 4005582
UNSEQ number: E-2474
Instalment number: 2
D UNCC claim number : 3000936

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	754	n.a.	754	Nil	754
Loss of stock	129,182	39,200	168,382	Nil	54,595
Loss of vehicles	n.a.	867	867	Nil	Nil
Loss of profits	15,881	10,000	25,881	Nil	2,400
Loss of bad debts	3,000	1,500	4,500	Nil	Nil
TOTAL	148,817	51,567	200,384	Nil	57,749

[ENGLISH ONLY]

Appendix VI

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

Claimant's name: Commercial Trading & Contracting Company
UNCC claim number: 4005606
UNSEQ number: E-2498
Instalment number: 2
D UNCC claim number : 3003427

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	300,000	19,600	319,600	Nil	14,393
Loss of stock	n.a.	171,500	171,500	Nil	84,892
Loss of profits	50,000	49,000	99,000	Nil	8,778
Loss of bad debts	n.a.	34,300	34,300	Nil	Nil
Other loss not categorized	n.a.	49,000	49,000	Nil	Nil
Equity claims	n.a.	98,000	98,000	Nil	Nil
TOTAL	350,000	421,400	771,400	Nil	108,063
Interest	2,843	n.a.	2,843	n.a.	n.a.

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

Claimant's name: The Technical Company For Commercial Kitchen & Laundry Equipment
UNCC claim number: 4005627
UNSEQ number: E-2519
Instalment number: 2
D UNCC claim number : 3004993

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	115,000	44,490	159,490	Nil	17,796
Loss of stock	n.a.	277,331	277,331	Nil	137,795
Loss of cash	n.a.	1,989	1,989	Nil	Nil
Loss of vehicles	n.a.	6,232	6,232	Nil	Nil
Loss of profits	n.a.	12,954	12,954	Nil	12,954
Loss of bad debts	n.a.	60,480	60,480	Nil	Nil
Other loss not categorized	n.a.	2,467	2,467	Nil	Nil
TOTAL	115,000	405,943	520,943	Nil	168,545

[ENGLISH ONLY]

Appendix VIII

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

Claimant's name: Al Badaweya Co. W.L.L. For Electrical Sets
UNCC claim number: 4005675
UNSEQ number: E-2567
Instalment number: 2
D UNCC claim number : 3004460

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	375,000	n.a.	375,000	Nil	Nil
Loss of stock	n.a.	370,000	370,000	Nil	72,096
Loss of income prod.property	n.a.	150,000	150,000	Nil	Nil
Loss of profits	124,000	124,000	248,000	Nil	2,744
Loss of bad debts	n.a.	127,500	127,500	Nil	Nil
TOTAL	499,000	771,500	1,270,500	Nil	74,840

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

Claimant's name: International Engineering Construction
UNCC claim number: 4005741
UNSEQ number: E-2634
Instalment number: 2
D (1) UNCC claim number: 3003825
D (2) UNCC claim number: 3003826

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D (1) amount asserted (KWD)</u>	<u>D (2) amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	2,125	25,705	24,677	52,507	Nil	11,643
Loss of stock	102,031	262,743	252,233	617,007	Nil	81,660
Loss of vehicles	7,519	8,875	8,520	24,914	Nil	Nil
Loss of profits	4,362	41,775	40,104	86,241	Nil	Nil
Loss of bad debts	14,161	276,703	265,635	556,499	Nil	Nil
Other loss not categorized	n.a.	375,000	360,000	735,000	Nil	Nil
TOTAL	130,198	990,801	951,169	2,072,168	Nil	93,303
Interest	17,445	n.a.	n.a.	17,445	n.a.	n.a.

[ENGLISH ONLY]

Appendix X

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

Claimant's name: Al-Atta Trading and Contracting Company – Mohamed Hussain Dalli Al-Musaied and Muhmood Jamil Al-Saqa W.L.L.
UNCC claim number: 4005755
UNSEQ number: E-2649
Instalment number: 2
D UNCC claim number : 3004563

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	3,000	28,430	31,430	Nil	1,758
Loss of stock	81,690	70,000	151,690	Nil	35,944
Loss of cash	n.a.	1,570	1,570	Nil	Nil
Loss of profits	38,000	n.a.	38,000	Nil	6,447
Loss of bad debts	5,300	35,000	40,300	Nil	Nil
Equity claims	n.a.	50,000	50,000	Nil	Nil
TOTAL	127,990	185,000	312,990	Nil	44,149

Appendix XI

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

Claimant's name: Al Tiraz AlHadith Trading Co.
UNCC claim number: 4003343
UNSEQ number: E-0196
Instalment number: 2
D UNCC claim number : 3000337

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award</u>	<u>Revised/amended award</u>
Loss of stock	63,614	50,000	113,614	16,005	16,005
Loss of profits	7,616	21,000	28,616	7,313	7,313
TOTAL	71,230	71,000	142,230	23,318	23,318
Claim preparation costs	750	n.a.	750	n.a	n.a

[ENGLISH ONLY]

Appendix XII

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

Claimant's name: Al-Maha For Car's Company Mohamed Ahmed M. Al-Maghraby, Partner
UNCC claim number: 4005533
UNSEQ number: E-2425
Instalment number: 2
D UNCC claim number : 3003479

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of tangible property	25,000	9,180	34,180	Nil	Nil
Loss of stock	n.a.	54,500	54,500	Nil	Nil
Loss of vehicles	n.a.	38,865	38,865	Nil	Nil
Loss of profits	n.a.	49,470	49,470	Nil	Nil
Loss of bad debts	n.a.	45,420	45,420	Nil	Nil
Other loss not categorized	n.a.	7,065	7,065	Nil	Nil
TOTAL	25,000	204,500	229,500	Nil	Nil

Annex IIREVISED RECOMMENDED AWARDS FOR THE SECOND GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT ^a
REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim No.</u>	<u>UNCC claim No.</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>Category D amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-0411	4003496	Al-Jamhoo Buxly Paints & Associates Co.	1,378,658	1,257,107	101,464	1,358,571	379,088	379,088	1,311,723

^a The "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of 'E4' claims" (S/AC.26/2000/8).

[ENGLISH ONLY]

Appendix

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

Claimant's name: Al-Jamhoor Buxly Paints and Associates Company
UNCC claim number: 4003496
UNSEQ number: E-0411
Instalment number: 6
D UNCC claim number : 3001844

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of real property	210,000	7,376	217,376	145,360	145,360
Loss of tangible property	13,645	2,243	15,888	13,645	13,645
Loss of stock	390,837	32,909	423,746	175,817	175,817
Loss of vehicles	23,066	n.a.	23,066	20,287	20,287
Loss of profits	86,016	n.a.	86,016	23,979	23,979
Loss of bad debts	533,543	42,295	575,838	Nil	Nil
Other loss not categorized	n.a.	16,641	16,641	n.a.	Nil
TOTAL	1,257,107	101,464	1,358,571	379,088	379,088
Claim preparation costs	9,000	n.a.	9,000	n.a.	n.a.
Interest	112,551	n.a.	112,551	n.a.	n.a.

Annex III

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

<u>UNSEQ claim No.</u>	<u>UNCC claim No.</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>Category D amount claimed (KWD)</u>	<u>Revised net amount claimed (KWD)</u>	<u>Original amount recommended (KWD)</u>	<u>Revised amount recommended (KWD)</u>	<u>Revised amount recommended (USD)</u>
E-1561	4004669	Eagle General Contracting Co.	122,102	122,102	377,393	499,495	50,147	87,007	301,062

^a The Sixteenth “E4” Report.

[ENGLISH ONLY]

Appendix

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

Claimant's name: Eagle General Contracting Co.
UNCC claim number: 4004669
UNSEQ number: E-1561
Instalment number: 16
D UNCC claim number : 3004461

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award</u>	<u>Revised/amended award</u>
Loss of tangible property	n.a.	39,588	39,588	n.a.	39,588
Loss of stock	75,128	92,662	167,790	14,917	14,917
Loss of cash	n.a.	11,351	11,351	n.a.	Nil
Loss of vehicles	n.a.	4,217	4,217	n.a.	Nil
Loss of profits	46,974	79,424	126,398	35,230	32,502
Loss of bad debts	n.a.	27,651	27,651	n.a.	Nil
Other loss not categorized	n.a.	7,350	7,350	n.a.	Nil
Equity claims	n.a.	115,150	115,150	n.a.	Nil
TOTAL	122,102	377,393	499,495	50,147	87,007

Annex IV

CORRECTION OF EIGHTH, THIRTEENTH AND TWENTIETH INSTALMENT CLAIMS

Table 1. Eighth instalment “E4” claims correction^a

<u>Claimant name</u>	<u>UNCC claim number.</u>	<u>UNSEO claim number.</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total award amount (USD)</u>
Mahdi Salem & Al Saeedy Transport and Customs Clearing Company	4003801	E-0679	65,853	41,804

^a The Eighth “E4” Report.

Table 2. Thirteenth instalment “E4” claims correction^a

<u>Claimant name</u>	<u>UNCC claim number</u>	<u>UNSEO claim number</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total award amount (USD)</u>
Al Jisr Co For Building-Materials & Contracts W.L.L.	4004253	E-1145	1,654,762	1,632,445

^a The Thirteenth “E4” Report.

Table 3. Twentieth instalment “E4” claims correction^a

<u>Claimant name</u>	<u>UNCC claim number.</u>	<u>UNSEO claim number</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total award amount (USD)</u>
Al-Abraq Trading Co.	4004752	E-1628	509,923	476,371

^a The Thirteenth “E4” Report.
