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UNITED NATIONS  
COMPENSATION COMMISSION  
GOVERNING COUNCIL

THIRD SPECIAL REPORT AND RECOMMENDATIONS MADE BY THE MERGED "E4"  
PANEL 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. As previously reported to the Governing Council of the Commission, with the completion of the work associated with the resolution of the regular “E4” Kuwaiti private sector corporate claims in 2003, the Executive Secretary decided in January 2004 to merge the “E4” and “E4A” Panels into one Panel composed of three of the six Commissioners serving in that capacity. This is the first report of the merged “E4” Panel composed of Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Jianxi Wang (the “merged ‘E4’ Panel”).
3. The merged “E4” Panel submits this report concerning adjustments to 11 “E4” claims and one “C” claim for which compensation was recommended in the second, fourth, sixth, thirteenth, fourteenth, sixteenth and nineteenth instalments of “E4” claims and the sixth instalment of “C” 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.
4. 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”). A second group of overlapping claims was subsequently identified and reviewed in the “Second special report and recommendations made by the ‘E4’ and ‘E4A’ Panels of Commissioners concerning overlapping claims” (S/AC.26/2003/24) (the “Second Special Overlap Report”). The present report sets out the merged “E4” Panel’s recommendations for a third group of overlapping claims from resolved “E4” instalments (the “third group of overlapping claims”).

#### I. BACKGROUND TO THE OVERLAPPING CLAIMS

5. As described in paragraphs 4-6 of the Second Special Overlap Report, in 1993 and 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.

6. At its twenty-third and thirtieth sessions, the Governing Council appointed Panels of Commissioners to review claims filed by 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 Procedure<sup>1</sup> (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.<sup>2</sup> 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.

7. 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".<sup>3</sup>

## II. GOVERNING COUNCIL DECISION 123

8. 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".

9. 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”.

10. 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.

11. 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.<sup>4</sup>

12. 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.<sup>5</sup>

### III. THIRD GROUP OF OVERLAPPING CLAIMS

13. Due to technical limitations, the computer searches to compare information held electronically described in paragraph 7 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 manual 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 in respect of these claims.<sup>6</sup> Notwithstanding the prior status of the awards as final, the merged “E4” Panel was 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.

14. The merged “E4” Panel applied the uniform approach set out in paragraphs 15 and 16 of the Special Overlap Report to making any necessary adjustments to previous recommendations of the “E4” and “E4A” Panels in respect of awards of compensation to the Kuwaiti companies resulting from the review of the third group of overlapping claims. Previously the “E4” and “E4A” Panels 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 the merged “E4” Panel consists of members of both the “E4” and “E4A” Panels, the merged “E4” Panel has considered claims previously reviewed by both the “E4” and “E4A” Panels.

#### IV. DEVELOPMENT OF THE THIRD GROUP OF OVERLAPPING CLAIMS

15. The preamble to decision 123 requires the secretariat of the Commission 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 third group of overlapping claims, and as stated in the preamble to decision 123, the merged “E4” Panel directed the secretariat to solicit additional information from the claimants in order to identify the extent and nature of the overlapping claims.

16. Based on the information received from all of the potentially overlapping claimants, together with the information in the original claim files, the merged “E4” Panel 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

17. The merged “E4” Panel 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 claims in the third group of overlapping claims were filed by an “E4” claimant and an individual claimant who was a shareholder of the “E4” claimant company.

#### VI. REVIEW OF NON-OVERLAPPING CLAIMS IN THE THIRD GROUP OF OVERLAPPING CLAIMS

18. The third group of overlapping claims initially consisted of 23 “E4” claims related to 25 category “C” and “D” claims.

19. The merged “E4” Panel reviewed the potentially overlapping claims in the third 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. The merged “E4” Panel was mindful that the “E4” claims in the third 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 merged “E4” Panel considers 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 the existence of separate and distinct businesses

20. In four of the individual claims identified as potentially overlapping with “E4” claims, the merged “E4” Panel considers 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. As a consequence, these claims are not overlapping claims.

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

21. In two of the individual claims identified as potentially overlapping with “E4” claims, the merged “E4” Panel considers that the claim was not overlapping as the individual claimant was claiming losses that were related to the “E4” claimant companies but were not overlapping losses. In one case, the individual claimant was claiming his salary, which consisted of a flat monthly fee and a percentage share of net profits of the “E4” claimant, which were listed in the “E4” claimant’s audited accounts as management fees, and which were deducted as expenses before calculating the “E4” claimant’s loss of profit award. The losses were considered to be neither overlapping nor duplicative as the individual claimant’s losses were personal losses, and as the “E4” claimant’s losses were calculated after deducting the management fees. In the second case, the individual claimed to be entitled to a share of profits of the “E4” claimant. The merged “E4” Panel reviewed the claim and determined that, on the evidence submitted by both claimants, the individual was entitled to a percentage of sales as an employee, and therefore the claim was not overlapping.

C. No overlap due to withdrawal of category “D” claim

22. In the case of one potentially overlapping claim, the individual withdrew his business loss claim, precluding its consideration as a potentially overlapping claim. The Panel confirmed that the withdrawal applied to the entire business loss claim.

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 merged “E4” Panel applies to the consolidated claim the verification and valuation methodology that the “E4” Panels 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 merged “E4” Panel recommends an upward adjustment to an award, the revised recommendation is, nevertheless, capped at the amount of consolidated losses asserted by both claimants.

VIII. REVIEW OF THE THIRD GROUP OF OVERLAPPING CLAIMS

A. New evidence included in the individual claim supporting an adjustment to the original “E4” award

24. The merged “E4” Panel notes that in three sets of overlapping claims, additional evidence provided by the individual claimants, 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 has arisen, the merged “E4” Panel has recommended further adjustments to the recommended compensation for the “E4” claim.

25. “E4” claimant Arkan Decoration Contracting Co. was originally considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for the claim when it reviewed the claim, as the “E4” claimant had not submitted sufficient information or documents to support its asserted losses.<sup>7</sup> The individual claimant whose claim had been identified as potentially overlapping with the “E4” claim has provided evidence in the form of audited financial statements. The merged “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 new evidence by the individual claimant, the merged “E4” Panel recommends adjustments to the original award resulting in an amount being recommended as compensation for the “E4” claim.

26. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al Rabiia & Sharour Company, W.L.L. asserted a loss of stock in excess of that claimed by the “E4” claimant. The merged “E4” Panel finds that the individual claimant’s statements and evidence have reduced the risk of overstatement originally presented by the “E4” claimant’s evidence. As a result, the merged “E4” Panel recommends adjustments to the original award resulting in an increased amount being recommended as compensation for the “E4” claim.

27. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al Baddah and Abdull General Trading and Contracting Company W.L.L. and the “E4” claimant provided evidence in the form of audited financial statements, purchase and sale invoices and deregistration certificates. As a consequence of the provision of evidence and the consolidation of the losses, the merged “E4” Panel recommends adjustments to the original award resulting in a recommendation for an increased award of compensation for the “E4” claim.

B. New or greater losses asserted and new evidence included in the individual claim supporting an adjustment to the original “E4” award

28. Seven individual claimants that were identified as overlapping with six “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. Three of these “E4” claims were considered in the second instalment of “E4” claims. In those cases, 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 merged “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 claim of “E4” claimant Al-Shams Wa Al-Qamar for Ready-made c/o Abdul Wahed Ali Zaid Mohamed was considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for the claim when it was originally reviewed, as the “E4” claimant

had not submitted sufficient information or documents to support its asserted losses.<sup>8</sup> The individual claimant whose claim had been identified as potentially overlapping with the “E4” claim provided additional evidence and claimed for losses in addition to those losses claimed by the “E4” claimant. The merged “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 and the consolidation of the losses, the merged “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

30. The claim of “E4” claimant National Printing Press Co. was also originally considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for the claim when it was originally reviewed, as the “E4” claimant had not submitted sufficient information or documents to support its asserted losses.<sup>9</sup> The individual claimant whose claim was identified as overlapping with the “E4” claimant asserts new losses in addition to those asserted by the “E4” claimant, and has provided evidence in the form of audited financial statements. The merged “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, the merged “E4” Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

31. “E4” claimant Ahdy & Ahed Trading Co. W.L.L. was also originally considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for the claim when it was originally reviewed, as the “E4” claimant had not submitted sufficient information or documents to support its asserted losses.<sup>10</sup> The individual claimant whose claim was identified as overlapping with the “E4” claim asserts new losses in addition to those asserted by the “E4” claimant and has provided evidence in the form of audited financial statements. The merged “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, the merged “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 Golden Dalla Household Co. asserted a loss of stock as well as a loss of profit in excess of that claimed by the “E4” claimant. The merged “E4” Panel recommends adjustments to the original award resulting in a recommendation for an increased award of compensation for the “E4” claim.

33. The individual claimants whose claims were identified as overlapping with the “E4” claimant International Group for Equipment and Contracting Saad Mohamed Al-Saad & Partners W.L.L. and the “E4” claimant provided new evidence and statements. As a consequence of the provision of evidence and the consolidation of the losses, the merged “E4” Panel recommends adjustments to the original award resulting in a recommendation for an increased award of compensation for the “E4” claim.

34. The individual claimant whose claim was identified as overlapping with the “E4” claimant Zahrat Al-Madaen Textile Co. 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. As a consequence of the provision of evidence and the consolidation of the losses, the merged “E4” Panel recommends adjustments to the original award resulting in a recommendation for an increased award of compensation for the “E4” claim.

C. New or greater losses asserted in the individual claim not supporting an adjustment to the original “E4” award

35. 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 loss of tangible property, loss of profit, loss of goodwill and key money and the individual’s claim for loss of equity in the “E4” claimant company. The merged “E4” Panel 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.

36. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al-Rawdah Paper & Nylon Products Plate Carton Company asserted a loss of real property that had not been claimed by the “E4” claimant. The merged “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.

37. The individual claimant whose claim was identified as overlapping with the “E4” claimant Al Saad Foodstuffs Co. W.L.L. asserted a loss of profits that had not been claimed by the “E4” claimant. The merged “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.

38. The individual claimant that was identified as overlapping with the “E4” claimant Kuwaiti Austrian Company for Readymix Concrete W.L.L. asserted a loss of equity in the “E4” claimant company. At paragraph 40 of the Special Overlap Report, the “E4” Panel considered that a claim for loss of equity interest in an “E4” claimant represented a claim for the underlying assets of the “E4” claimant and therefore was duplicative of the asset losses of the company. The merged “E4” Panel therefore considers the claim for loss of equity to be duplicative of the “E4” claimant’s losses, and that the totality of the evidence submitted supports the award of compensation initially recommended for the “E4” claim.

39. The individual claimant that was identified as overlapping with the “E4” claimant Graphic Arts Supplies & Services Co. asserted losses of tangible property, goodwill and key money that had not been claimed by the “E4” claimant. The merged “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.

## IX. REVIEW OF DUPLICATIVE CLAIMS

40. In the course of reviewing the third group of overlapping claims, the merged “E4” Panel identified three “E4” claims and their four related individual claims which were not overlapping claims, but which presented a risk of multiple recovery based on the duplication of claimed losses. In reviewing these claims, the merged “E4” Panel analysed the losses claimed by each claimant to ascertain which losses the Kuwaiti company sustained, and which losses the individual sustained.

41. In their respective claims for loss of vehicles, “E4” claimant Al Wehaib & Al-Dakheel Trading & Transport Co. and the related individual claimant have claimed for the same 17 vehicles. The “E4” claimant denied that the individual claimant was the true owner of the vehicles. However, on the totality of the evidence submitted by the “E4” claimant and the individual claimant, the “D2” Panel determined that the individual claimant was the true owner of the vehicles. The merged “E4” Panel concurs with the finding of the “D2” Panel and considers that the original motor vehicle award of 90,136 Kuwaiti dinars (KWD), recommended by the “E4A” Panel in the fourth instalment of “E4” claims,<sup>11</sup> should be adjusted to KWD 53,960 to take into account the fact that the “E4” claimant was not the owner of these vehicles.

42. “E4” claimant Abdullah Al-Jassar & Sons Gen. Trading Co. claimed for losses associated with various commercial premises. The related individual claimants claimed for losses associated with four commercial premises included in the “E4” claim and, in each case, the related individuals asserted that they were the true owners of the tangible property located at the premises. The merged “E4” Panel considers that, based on the evidence provided by all parties, there is a significant risk of duplication between the “E4” claim and the related individual claims. To address this risk, the merged “E4” Panel considers that the “E4” claim should be adjusted to offset the risk of overstatement to the claims for loss of tangible property, stock and profits. The original award of KWD 73,325, recommended by the “E4A” Panel in the sixteenth instalment of “E4” claims,<sup>12</sup> should be adjusted to KWD 53,594 to reduce the risk of duplication of losses.

43. “E4” claimant Alkhraz and Sarah Trading Contrg Co. and the related individual claimant have claimed for the same 1979 Mercedes trailer. The category “C” Panel of Commissioners reviewed the individual’s “C” claim and recommended an award of compensation in the amount of USD 23,505 in respect of the vehicle.<sup>13</sup> The Governing Council subsequently approved this recommendation and the award was paid to the individual claimant. The “E4” Panel reviewed the “E4” claim and recommended an award of compensation in respect of the vehicle.<sup>14</sup> The Governing Council also subsequently approved this recommendation and the award was paid to the “E4” claimant.

44. The claimants were asked to comment on the assertions and evidence submitted by the other, in the light of the competing claims for the vehicle. The individual claimant provided a document on the “E4” claimant’s letterhead, which stated that the vehicle was officially registered at the Kuwait General Traffic Department in the individual’s name. The document also provided that the vehicle could not be sold without the “E4” claimant’s authorization. The “E4” claimant provided a vehicle de-

registration certificate in support of its claim for the vehicle. The “E4” claimant denied that the individual claimant was the true owner of the trailer.

45. On the basis of the totality of the evidence submitted by the “E4” claimant, and applying the evidentiary standards applicable to category “E4” claims, the merged “E4” Panel determines that the “E4” claimant has proved its ownership interest in the vehicle and decides that the original motor vehicle award of KWD 10,024, recommended by the “E4” Panel in the eighteenth instalment of “E4” claims,<sup>15</sup> should be maintained.

46. Based on its recommendations in relation to the claims set out in paragraphs 40– 45 above, the merged “E4” Panel finds that in two instances an over-payment has been made to the “E4” claimant under the original “E4” award and, in one instance, an over-payment has been made to the “C” claimant under the original “C” award.

#### X. RECOMMENDED ADJUSTMENTS

47. Based on the foregoing, the adjusted awards recommended by the merged “E4” Panel for claimants in the third group of overlapping claims are set out in annexes I to VIII below.<sup>16</sup>

Geneva, 15 April 2004

(Signed) Robert R. Briner  
Chairman

(Signed) Alan J. Cleary  
Commissioner

(Signed) Jianxi Wang  
Commissioner

Notes

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

<sup>2</sup> 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).

<sup>3</sup> See paragraphs 4-6 of the Special Overlap Report.

<sup>4</sup> See the preamble to decision 123.

<sup>5</sup> 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.

<sup>6</sup> The “E4” Panel reviewed and made recommendations for awards of compensation for the second, sixth, eighth, fourteenth and eighteenth instalments of “E4” claims, and the “E4A” Panel reviewed and made recommendations for awards of compensation for the fourth, thirteenth, sixteenth, nineteenth and twenty-second instalments of “E4” claims.

<sup>7</sup> 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”).

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> Ibid.

<sup>11</sup> The “Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of ‘E4’ claims” (S/AC.26/1999/18) (the “Fourth ‘E4’ Report”).

<sup>12</sup> 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”).

<sup>13</sup> The “Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of individual claims for damages up to USD 100,000 (category ‘C’ claims)” (S/AC.26/1998/6).

<sup>14</sup> The “Report and recommendations made by the Panel of Commissioners concerning the eighteenth instalment of ‘E4’ claims” (S/AC.26/2003/12) (the “Eighteenth ‘E4’ Report”).

<sup>15</sup> Ibid.

<sup>16</sup> 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 THIRD GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT <sup>a</sup>

## REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u> <sup>b</sup>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u> <sup>c</sup>	<u>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-2282	4005390	Al-Shams Wa Al-Qamar For Readymade Garments Co.	301,413	300,868	300,000	600,868	Nil	39,757	137,550
E-2299	4005407	National Printing Press Co.	356,242	356,242	385,600	741,842	Nil	19,221	66,509
E-2523	4005631	Arkan Decoration Contracting Co.	143,807	143,807	214,168	357,975	Nil	15,220	52,664
E-2561	4005669	Ahdy & Ahed Trdg. Co. W.L.L.	22,000	22,000	330,008	352,008	Nil	89,841	310,869
TOTAL:			823,462	822,917	1,229,776	2,052,693	Nil	164,039	567,592

<sup>a</sup> See the Second "E4" Report.

<sup>b</sup> The UNSEQ number is the provisional claim number assigned to each claim by the Public Authority for Assessment of Compensation for Damages resulting from the Iraqi Agression.

<sup>c</sup> The "net amount claimed" is the original claim less amounts claimed for claim preparation costs and interest. The merged "E4" Panel has made no recommendations with respect to these items.

Appendix I

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

Claimant's name: Al-Shams Wa Al-Qamar For Readymade Garments Co.  
E4 UNCC claim number: 4005390  
UNSEQ number: E-2282  
D UNCC Claim number: 3013175

<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	2,291	2,378	4,669	Nil	3,735
Loss of stock	262,340	272,292	534,632	Nil	26,816
Loss of vehicles	2,583	2,681	5,264	Nil	2,800
Loss of profits	21,822	22,649	44,471	Nil	6,406
Bad debts	11,832	n.a.	11,832	Nil	Nil
TOTAL	300,868	300,000	600,868	Nil	39,757
Claim preparation costs	545	Nil	545	n.a.	n.a.

Appendix II

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT

REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: National Printing Press Company  
E4 UNCC claim number: 4005407  
UNSEQ number: E-2299  
D UNCC Claim number: 3002473

<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	204,000	108,400	312,400	Nil	14,050
Loss of stock	n.a.	39,200	39,200	n.a.	Nil
Payment or relief to others	24,600	n.a.	24,600	Nil	Nil
Loss of profits	100,000	110,000	210,000	Nil	5,171
Bad debts	10,000	6,000	16,000	Nil	Nil
Other loss not categorised	17,642	122,000	139,642	Nil	Nil
TOTAL	356,242	385,600	741,842	Nil	19,221

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

Claimant's name: Arkan Decoration Contracting Co.  
E4 UNCC claim number: 4005631  
UNSEQ number: E-2523  
D UNCC Claim number: 3003861

<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	80,253	4,900	85,153	Nil	Nil
Loss of stock	n.a.	57,531	57,531	n.a.	Nil
Loss of vehicles	n.a.	38,800	38,800	n.a.	Nil
Loss of profits	63,554	67,431	130,985	Nil	15,220
Bad debts	n.a.	27,249	27,249	n.a.	Nil
Other loss not categorised	n.a.	18,257	18,257	n.a.	Nil
TOTAL	143,807	214,168	357,975	Nil	15,220

Appendix IV

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – SECOND INSTALMENT

REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Ahdy & Ahed Trading Co. W.L.L.  
E4 UNCC claim number: 4005669  
UNSEQ number: E-2561  
D UNCC Claim number: 3004966

<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	22,000	44,464	66,464	Nil	19,570
Loss of stock	n.a.	21,568	21,568	n.a.	10,271
Loss of profits	n.a.	80,000	80,000	n.a.	60,000
Bad debts	n.a.	141,476	141,476	n.a.	Nil
Other loss not categorised	n.a.	42,500	42,500	n.a.	Nil
TOTAL	22,000	330,008	352,008	Nil	89,841

Annex IIREVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT <sup>a</sup>

## REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>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-0366	4003517	Al-Rawdah Paper & Nylon Products Plate Carton Company	91,686	91,686	75,000	166,686	71,816	71,816	248,264
E-0444	4003606	Golden Dalla Household Co.	556,983	554,388	311,171	865,559	294,488	298,051	1,031,124
TOTAL:			648,669	646,074	386,171	1,032,245	366,304	369,867	1,279,388

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<sup>a</sup> The “Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of ‘E4’ claims” (S/AC.26/2000/8).

Appendix I

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT

REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Rawdah Paper & Nylon Products Plate Carton Company  
E4 UNCC claim number: 4003517  
UNSEQ number: E-0366  
D UNCC Claim number: 3003778

<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	n.a.	50,000	50,000	n.a.	Nil
Loss of stock	56,001	n.a.	56,001	50,401	50,401
Loss of profits	35,685	25,000	60,685	21,415	21,415
TOTAL	91,686	75,000	166,686	71,816	71,816

Appendix II

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

Claimant's name: Golden Dalla Household Co.  
E4 UNCC claim number: 4003606  
UNSEQ number: E-0444  
D UNCC Claim number: 3003755

<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	6,023	n.a.	6,023	6,023	6,023
Loss of stock	415,189	215,171	630,360	274,226	274,226
Loss of profits	31,813	96,000	127,813	14,239	17,802
Bad debts	101,363	n.a.	101,363	Nil	Nil
TOTAL	554,388	311,171	865,559	294,488	298,051
Claim preparation costs	2,595	n.a.	2,595	n.a.	n.a.

[ENGLISH ONLY]

Annex III

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – EIGHTH INSTALMENT <sup>a</sup>

REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>C 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-0687	4003807	Al Saad Foodstuff Co. W.L.L.	35,080	34,330	20,000	54,330	17,664	17,664	61,121

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

Appendix

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

Claimant's name: Al Saad Foodstuff Co. W.L.L  
E4 UNCC claim number: 4003807  
UNSEQ number: E-0687  
C UNCC Claim number: 1811647

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>C 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	2,514	n.a.	2,514	1,000	1,000
Loss of stock	24,517	n.a.	24,517	9,365	9,365
Loss of vehicles	7,299	n.a.	7,299	7,299	7,299
Loss of profits	n.a.	20,000	20,000	n.a.	Nil
TOTAL	34,330	20,000	54,330	17,664	17,664
Claim preparation costs	750	n.a.	750	n.a.	n.a.

[ENGLISH ONLY]

Annex IV

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – THIRTEENTH INSTALMENT <sup>a</sup>

REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>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-1157	4004265	International Group For Equipment & Contracting	843,651	843,651	1,154,737	1,998,388	569,833	706,396	2,441,790
E-1259	4004367	Al Rabiia & Sharour Company W.L.L.	65,236	63,236	50,997	114,233	28,028	47,873	165,645
TOTAL:			908,887	906,887	1,205,734	2,112,621	597,861	754,269	2,607,435

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

Appendix I

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

Claimant's name: International Group for Equipment and Contracting  
E4 UNCC claim number: 4004265  
UNSEQ number: E-1157  
D1 UNCC Claim number: 3003382  
D2 UNCC Claim number: 3010722

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D1 amount asserted (KWD)</u>	<u>D2 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	5,447	24,301	n.a.	29,748	5,320	5,320
Loss of stock	28,945	138,143	n.a.	167,088	25,138	38,839
Loss of cash	n.a.	2,681	n.a.	2,681	n.a.	Nil
Loss of vehicles	7,767	1,708	n.a.	9,475	6,602	6,602
Loss of profits	104,426	247,240	n.a.	351,666	104,426	227,288
Bad debts	697,066	189,740	n.a.	886,806	428,347	428,347
Other loss not categorised	n.a.	505,432	n.a.	505,432	n.a.	Nil
Equity claims	n.a.	20,000	25,492	45,492	n.a.	Nil
<b>TOTAL</b>	<b>843,651</b>	<b>1,129,245</b>	<b>25,492</b>	<b>1,998,388</b>	<b>569,833</b>	<b>706,396</b>

Appendix II

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – THIRTEENTH INSTALMENT

REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Rabiia and Sharour Company W.L.L  
E4 UNCC claim number: 4004367  
UNSEQ number: E-1259  
D UNCC Claim number: 3004170

<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	3,205	n.a.	3,205	2,266	2,266
Loss of stock	57,371	49,997	107,368	24,300	44,145
Loss of profits	2,660	n.a.	2,660	1,462	1,462
Other loss not categorized	n.a.	1,000	1,000	n.a.	Nil
TOTAL	63,236	50,997	114,233	28,028	47,873
Claim preparation costs	2,000	n.a.	2,000	n.a.	n.a.

Annex VREVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – FOURTEENTH INSTALMENT <sup>a</sup>

## REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>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-1293	4004422	Kuwait Austrian Company for Readymix Concrete W.L.L.	1,634,373	1,628,873	198,939	1,827,812	272,633	272,633	943,367
E-1382	4004490	Zahrat Al Madaen Textile Co.	281,218	281,218	911,606	1,192,824	77,247	117,872	407,862
TOTAL:			1,915,591	1,910,091	1,110,545	3,020,636	349,880	390,505	1,351,229

<sup>a</sup> The “Report and recommendations made by the Panel of Commissioners concerning the fourteenth instalment of ‘E4’ claims” (S/AC.26/2001/22).

Appendix I

## REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – FOURTEENTH INSTALMENT

## REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwaiti Austrian Company For Readymix Concrete W.L.L  
E4 UNCC claim number: 4004422  
UNSEQ number: E-1293  
D UNCC Claim number: 3000190

<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	549,219	n.a.	549,219	272,633	272,633
Loss of vehicles	14,090	n.a.	14,090	Nil	Nil
Bad debts	824,890	n.a.	824,890	Nil	Nil
Other loss not categorised	240,674	n.a.	240,674	Nil	Nil
Equity claims	n.a.	198,939	198,939	n.a.	Nil
TOTAL	1,628,873	198,939	1,827,812	272,633	272,633
Claim preparation costs	5,500	n.a.	5,500	n.a.	n.a.

Appendix II

## REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – FOURTEENTH INSTALMENT

## REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Zahrat Al-Madaen Textile Co.  
E4 UNCC claim number: 4004490  
UNSEQ number: E-1382  
D UNCC Claim number: 3004961

<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	n.a.	17,000	17,000	n.a.	625
Loss of stock	269,338	400,000	669,338	73,200	73,200
Loss of profits	11,880	275,576	287,456	4,047	4,047
Bad debts	n.a.	134,030	134,030	n.a.	Nil
Other loss not categorised	n.a.	85,000	85,000	n.a.	40,000
TOTAL	281,218	911,606	1,192,824	77,247	117,872

[ENGLISH ONLY]

Annex VI

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – NINETEENTH INSTALMENT <sup>a</sup>

REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>D/C 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-1757	4004865	Al Baddah And Abdull General Trading And Contracting Company W.L.L.	162,419	162,419	50,575	212,994	32,624	42,221	146,093

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<sup>a</sup> The “Report and recommendations made by the Panel of Commissioners concerning the nineteenth instalment of ‘E4’ claims” (S/AC.26/2002/4).

Appendix

## REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – NINETEENTH INSTALMENT

## REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Baddah And Abdull General Trading And Contracting Company W.L.L.  
E4 UNCC claim number: 4004865  
UNSEQ number: E-1757  
D UNCC Claim number: 3002065  
C UNCC Claim number: 1499005

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>D amount asserted (KWD)</u>	<u>C 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	9,962	n.a.		9,962	Nil	Nil
Loss of stock	117,500			117,500	31,188	40,785
Loss of cash	6,585	n.a.		6,585	Nil	Nil
Loss of vehicles	2,209	n.a.		2,209	1,436	1,436
Bad debts	26,163	n.a.		26,163	Nil	Nil
Equity		14,450	28,900	43,350		
Other		7,225		7,225		
TOTAL	162,419	21,675	28,900	212,994	32,624	42,221

[ENGLISH ONLY]

Annex VII

REVISED RECOMMENDED AWARDS FOR THE THIRD GROUP OF OVERLAPPING CLAIMS – TWENTY-SECOND INSTALMENT <sup>a</sup>

REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

<u>UNSEQ claim number</u>	<u>UNCC claim number</u>	<u>Claimant's name</u>	<u>E4 amount claimed (KWD)</u>	<u>E4 net amount claimed (KWD)</u>	<u>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-2152	4005261	Graphic Arts Supplies & Services Co.	355,106	354,356	87,350	441,706	172,206	172,206	595,684

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<sup>a</sup> The “Report and recommendations made by the Panel of Commissioners concerning the twenty-second instalment of ‘E4’ claims” (S/AC.26/2002/24).

Appendix

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

Claimant's name: Graphic Arts Supplies & Services Co.  
E4 UNCC claim number: 4005261  
UNSEQ number: E-2152  
D UNCC Claim number: 3004725

<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	n.a.	13,500	13,500	n.a.	Nil
Loss of stock	300,376	13,500	313,876	155,374	155,374
Loss of profits	53,980	33,850	87,830	16,832	16,832
Other loss not categorised	n.a.	26,500	26,500	n.a.	Nil
TOTAL	354,356	87,350	441,706	172,206	172,206
Claim preparation costs	750	n.a.	750	n.a.	n.a.

Annex VIII

CORRECTION OF FOURTH AND SIXTEENTH INSTALMENT CLAIMS

Table 1. Fourth instalment “E4” claims correction<sup>a</sup>

<u>Claimant name</u>	<u>UNCC claim No.</u>	<u>UNSEQ claim No.</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total award amount (USD)</u>
Al Wehaib & Al Dakheel Trading & Transport Co.	4003466	E-0345	311,889	186,713

Table 2. Sixteenth instalment “E4” claims correction<sup>b</sup>

<u>Claimant name</u>	<u>UNCC claim No.</u>	<u>UNSEQ claim No.</u>	<u>Total claim award reported in annex I (USD)</u>	<u>Corrected total award amount (USD)</u>
Abdullah Al-Jassar & Sons Gen. Trading Co.	4004586	E-1465	253,589	185,417

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<sup>a</sup> The Fourth “E4” Report.

<sup>b</sup> The Sixteenth “E4” Report.

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