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FOURTH 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 third report of the merged “E4” Panel composed of Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Jianxi Wang (the “Panel”).
3. The Panel submits this report concerning adjustments to four “E4” claims for which compensation was recommended in the second and eighteenth 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.
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”). Subsequent groups of overlapping claims were 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”) and the “Third special report and recommendations made by the merged ‘E4’ Panel of Commissioners concerning overlapping claims” (S/AC.26/2004/13) (the “Third Special Overlap Report”). The present report sets out the Panel’s recommendations for a fourth group of overlapping claims from resolved “E4” instalments (the “fourth 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 (as defined) 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 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.

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”.³

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.⁴

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.⁵

III. FOURTH GROUP OF OVERLAPPING CLAIMS

13. With the exception of one individual category “C” claim, all the individual category “C” and “D” claims in the fourth group of overlapping claims are claims filed through a “late claims” programme established by the Governing Council for Palestinians who can demonstrate that they did not have a full and effective opportunity to file claims with the Commission during its filing period for individual claims from 1 January 1992 to 1 January 1996 (the “regular filing period for individual claims”). The background to these groups of claims is set out in the “Report and recommendations made by the Panel of Commissioners concerning the first instalment of Palestinian ‘late claims’ for damages up to USD 100,000 (category ‘C’ claims)” (S/AC.26/2003/26). All of the individual Palestinian claims in this instalment have been determined by the Palestinian Panel of Commissioners to be eligible for inclusion in the “late claims” programme, since those claimants have established that they did not have a full and effective opportunity to file claims with the Commission within its regular filing period for individual claims.⁶

14. The “E4” claims in the fourth group of overlapping 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.⁷ Notwithstanding the prior status of the awards as final, the 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.

15. The 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 Panel consists of members of both the “E4” and “E4A” Panels, the Panel has considered claims previously reviewed by both the “E4” and “E4A” Panels.

IV. DEVELOPMENT OF THE FOURTH GROUP OF OVERLAPPING CLAIMS

16. 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 fourth group of overlapping claims, and as stated in the preamble to decision 123, the Panel directed the secretariat to solicit additional information from the claimants in order to identify the extent and nature of the overlapping claims (“claim development”).

17. Based on the information received from all of the potentially overlapping claimants, together with the information in the original claim files, the 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

18. The 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 fourth 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 FOURTH GROUP OF OVERLAPPING CLAIMS

19. The fourth group of overlapping claims initially consisted of 39 “E4” claims related to 39 category “C” and “D” claims. In some instances, the Panel examined one “E4” claim in relation to more than one individual claim. In other instances, the Panel examined an individual claim in relation to more than one “E4” claim.

20. The Panel reviewed the potentially overlapping claims in the fourth 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 Panel was mindful that the “E4” claims in the fourth 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 22 - 25 below, the 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.

21. The Panel also reviewed each individual claim and its related “E4” claim to ensure that there was no likelihood of duplication of awards. The Panel is satisfied that these claims do not present any risk of duplication of awards.

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

22. In 22 of the individual claims identified as potentially overlapping with “E4” claims, the 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. In some instances, there had been a relationship between the company and the individual claimant (for example, an employment relationship), but the businesses claimed were separate and distinct. As a consequence, these claims are not overlapping claims.

B. No overlap although businesses were the same

23. In three instances, the company and the individual claimant were partners in joint ventures. However, the Panel is satisfied that there is no overlap and no duplication. In the case of Al Sarraf & Al Afghani Trading & Construction Company, the company and the individual claimant were partners. Both the company and the individual claimant acknowledged the existence of the partnership, and the individual claimant’s entitlement to a 49 per cent interest in the partnership. Following the liberation of Kuwait and the award of compensation made to the company by the Commission, the individual claimant brought an action in the Kuwaiti courts to recover his share of the partnership. The Kuwaiti court determined that the company had not made a claim for the partnership’s interests before the Commission, except to the extent that the company’s 51 per cent of the profits was included in “contracting revenue” in the company’s audited financial statements. The Panel agrees that the company’s claim did not include a claim for the partnership assets, and determines that these claims do not overlap or duplicate each other.

24. In the case of Fajr Al Tahreer Trading & Construction Contracting Co., both the company and the individual claimant included a claim for the losses of a joint venture. Both claimants claimed for their respective share of the joint venture’s losses only. In these circumstances, the Panel concludes that there is no overlap or duplication between the claims.

C. No overlap due to mistaken identity

25. In three of the potentially overlapping claims, the Panel considers 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. The Panel considers that some cases of mistaken identity may have arisen because there is no Kuwaiti law giving exclusive rights to the use of a particular trading name. The Panel also notes that this type of “false positive” match is a risk inherent in conducting computer

matching programmes used to identify potentially overlapping claims (see paragraph 6 of the Special Overlap Report), a risk that is compounded by the transliteration of Arabic names into English.

26. By contrast, in one set of potentially overlapping claims, the Panel reached the conclusion that the claims were overlapping, despite the individual claimant's assertion that his claim was mistakenly filed in the name of the "E4" claimant. The business loss page of the individual claimant⁸ was completed in the name of an "E4" claimant, and the individual claimant had originally provided documents indicating a connection between him and the company. Subsequently, in response to claim development, the individual claimant stated that he had no ownership interest in the company, and that his claim relating to the company was submitted in error by his claim preparer. He then asserted new losses in respect of a different and unrelated unincorporated business, and provided evidence of the existence of this unrelated business. The Panel considered the evidence originally provided by the individual claimant and his subsequent responses. The Panel finds that all of the evidence and reference in the individual's original claim form, including all of the supporting documents, pertained to the business entity identified in the "E" claim and not to a separate, unincorporated business. Further, the Panel finds that to rely on the revised category "D" claim and its supporting evidence would be tantamount to allowing the individual claimant to file a new claim after the deadline for filing of claims.

27. Based on the above, the Panel finds that the category "D" claim filed by the individual claimant was in respect of losses of the business of the "E4" claimant and not in respect of a separate and unrelated business. The Panel therefore finds that these claims overlap for the purposes of decision 123.

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

28. In two of the individual claims identified as potentially overlapping with "E4" claims, the 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 (for example, where the individual claimant is seeking compensation for a loss of salary or management fee from the "E4" claimant).

VII. VERIFICATION AND VALUATION OF OVERLAPPING CLAIMS

29. 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 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 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 FOURTH GROUP OF OVERLAPPING CLAIMS

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

30. Four individual claimants that were identified as overlapping with four “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. 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 Panel recommends adjustments to the original awards resulting in a net increase in the amount of recommended compensation for the “E4” claims.

31. “E4” claimant Ali Muowar Mohammed Kharma Industrial Equipment Co. was originally considered in the second instalment of “E4” claims. The “E4” Panel recommended no compensation for loss of stock and loss of profits when it reviewed the claim.⁹ 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 and invoices to support the claim for loss of stock and loss of profits. The Panel finds that the individual claimant’s evidence satisfies 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 Panel recommends adjustments to the original award resulting in an award of compensation being recommended for the “E4” claim.

32. The claim of “E4” claimant Al-Salmy Transport Company 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.¹⁰ The individual claimant whose claim had been identified as potentially overlapping with the “E4” claim provided additional evidence (motor vehicle deregistration certificates) and claimed for losses in addition to those losses claimed by the “E4” claimant. The 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 Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

33. The claim of “E4” claimant Al-Illaiwi & Abudiak for Transport – Export & Import Co. 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.¹¹ 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. He supported his claim with invoices, receipts, and audited financial statements. The 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 Panel recommends adjustments to the original award resulting in a recommendation for an award of compensation for the “E4” claim.

34. The “E4” claimant Al Nuwaisib Building Requirement was originally considered in the eighteenth instalment of “E4” claims where it had been considered as overlapping with a category “C” claim filed by a different individual claimant. The “E4” Panel recommended compensation for loss of tangible property, but not for loss of stock, when it reviewed the claim.¹² The Palestinian individual claimant whose claim had been identified as potentially overlapping with the “E4” claim has provided evidence to support the claim for loss of stock. The Panel finds that the Palestinian 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 Panel recommends adjustments to the original award resulting in an amount being recommended as compensation for the “E4” claim.

IX. RECOMMENDED ADJUSTMENTS

35. Based on the foregoing, the adjusted awards recommended by the Panel for claimants in the fourth group of overlapping claims are set out in annexes I to IV below.¹³

Geneva, 31 December 2004

(Signed) Robert R. Briner
Chairman

(Signed) Alan J. Cleary
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).

³ See paragraphs 4-6 of 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 one individual claim that was not filed through the Palestinian “late claims” programme was originally filed in the regular filing period for individual claims. However, the category “C” Panel had identified this claim as including the losses of an incorporated entity. As claims for corporate losses could not be reviewed in category “C” (as its mandate was limited to the review of individual claims for damages up to USD 100,000), the “C” Panel recommended that the corporate loss portion be severed and transferred to another claims category. See paragraphs 343-346 of the “Report and recommendations made the Panel of Commissioners concerning the seventh instalment of individual claims for damages up to US\$100,000 (category ‘C’ claims)” (S/AC.26/1999/11).

⁷ The “E4” Panel reviewed and made recommendations for awards of compensation for the second, sixth, and eighteenth instalments of “E4” claims, and the “E4A” Panel reviewed and made recommendations for awards of compensation for the tenth and twenty-second instalments of “E4” claims.

⁸ UNCC claim No. 3012412.

⁹ 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”).

¹⁰ Ibid.

¹¹ Ibid.

¹² Ibid.

¹³ All claimed amounts in the annexes have been rounded to the nearest Kuwaiti dinar (KWD) and therefore the amounts may vary from the amount stated on the Form E by KWD 1.

Annex I

REVISED RECOMMENDED AWARDS FOR THE FOURTH GROUP OF OVERLAPPING CLAIMS – SECOND 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 C/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-02311	4005419	Ali Muowar Mohammed Kharma Industrial Equipment Co.	67,652	61,166	839,111	900,277	nil	42,465	146,841
E-02409	4005517	Al-Salmy Transport Company	80,000	80,000	303,099	383,099	nil	29,708	102,796
E-02530	4005638	Al-Ilaiwi & Abudiak For Transport - Export & Import Co.	148,118	148,118	57,849	205,967	nil	23,561	81,526
E-02609	4005716	Al Bashaier Taxi Co. W.L.L.	18,766	18,766	80,880	99,646	nil	nil	nil
E-02631	4005738	Al Mashrafia For Trading and Contracting Company	70,000	70,000	25,000	95,000	nil	nil	nil

^a See the Second "E4" Report.

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

Claimant's name: Ali Muowar Mohammed Kharma Industrial Equipment Co.
E4 UNCC claim No.: 4005419
UNSEQ number: E-02311
D UNCC claim No.: 3011412

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of stock	49,500	610,513	660,013	nil	33,661
Loss of vehicles	-	2,837	2,837	-	nil
Payment or relief to others	2,500	-	2,500	nil	nil
Loss of profits	9,166	148,788	157,954	nil	8,804
Bad debts	-	72,772	72,772	-	nil
Other loss not categorised	-	4,201	4,201	-	nil
TOTAL	61,166	839,111	900,277	nil	42,465
Claim preparation costs	1,000	n.a.	n.a.	n.a.	n.a.
Interest	5,486	n.a.	n.a.	n.a.	n.a.

Appendix II

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

Claimant's name: Al-Salmy Transport Company
E4 UNCC claim No.: 4005517
UNSEQ number: E-02409
D UNCC claim No.: 3012253

<u>Category of loss</u>	<u>E4 Amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Revised amount asserted (KWD)</u>	<u>Original award (KWD)</u>	<u>Revised/amended award (KWD)</u>
Loss of vehicles	-	100,000	100,000	-	29,708
Loss of income producing property	80,000	-	80,000	nil	nil
Loss of profits	-	50,260	50,260	-	nil
Other loss not categorised	-	152,839	152,839	-	nil
TOTAL	80,000	303,099	383,099	nil	29,708

[ENGLISH ONLY]

Appendix III

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

Claimant's name: Al-Ilaiwi & Abudiak For Transport - Export & Import Co.
E4 UNCC claim No.: 4005638
UNSEQ number: E-02530
D UNCC claim No.: 3012614

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category 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	136,751	-	136,751	nil	nil
Loss of stock	-	36,344	36,344	-	21,261
Loss of cash	11,367	-	11,367	nil	nil
Loss of vehicles	-	18,853	18,853	-	2,300
Other loss not categorised	-	2,652	2,652	-	nil
TOTAL	148,118	57,849	205,967	nil	23,561

[ENGLISH ONLY]

Appendix IV

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

Claimant's name: Al Bashaier Taxi Co. W.L.L.
E4 UNCC claim No.: 4005716
UNSEQ number: E-02609
D UNCC claim No.: 3011816

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category 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	18,766	12,080	30,846	nil	nil
Loss of cash	-	9,000	9,000	-	nil
Loss of vehicles	-	59,800	59,800	-	nil
TOTAL	18,766	80,880	99,646	nil	nil

[ENGLISH ONLY]

Appendix V

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

Claimant's name: Al Mashrafia For Trading and Contracting Company
E4 UNCC claim No.: 4005738
UNSEQ number: E-02631
C UNCC claim No.: 1811078

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category 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	3,000	-	3,000	nil	nil
Loss of income producing property	20,000	-	20,000	nil	nil
Bad debts	9,000	-	9,000	nil	nil
Other loss not categorised	38,000	25,000	63,000	nil	nil
TOTAL	70,000	25,000	95,000	nil	nil

[ENGLISH ONLY]

Annex II

REVISED RECOMMENDED AWARDS FOR THE FOURTH 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 C/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-00380	4003531	Barakat and Ibrahim Trading Company	825,409	824,209	138,000	962,209	518,729	518,729	1,794,364

^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 FOURTH GROUP OF OVERLAPPING CLAIMS – SIXTH INSTALMENT
REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Barakat and Ibrahim Trading Company
E4 UNCC claim No.: 4003531
UNSEQ number: E-00380
D UNCC claim No.: 3012412

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category 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	-	65,000	65,000	-	nil
Loss of tangible property	46,454	30,000	76,454	30,902	30,902
Loss of stock	682,551	-	682,551	437,940	437,940
Loss of cash	16,052	-	16,052	nil	nil
Loss of profits	79,152	25,000	104,152	49,887	49,887
Other loss not categorised	-	18,000	18,000	-	nil
TOTAL	824,209	138,000	962,209	518,729	518,729
Claim preparation costs	1,200	n.a.	n.a.	n.a.	n.a.

[ENGLISH ONLY]

Annex III

REVISED RECOMMENDED AWARDS FOR THE FOURTH GROUP OF OVERLAPPING CLAIMS – TENTH 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 C/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-00925	4004041	Sabhan Fruits & Food Stuffs Co. W.L.L.	158,481	158,181	10,500	168,681	28,488	28,488	98,574

^a The “Report and recommendations made by the Panel of Commissioners concerning the tenth instalment of ‘E4’ claims” (S/AC.26/2000/22).

[ENGLISH ONLY]

Appendix

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

Claimant's name: Sabhan Fruits & Food Stuffs Co. W.L.L.
E4 UNCC claim No.: 4004041
UNSEQ number: E-00925
C UNCC claim No.: 1499701

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category 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	3,325	-	3,325	3,324	3,324
Loss of stock	154,856	-	154,856	25,164	25,164
Other loss not categorised	-	10,500	10,500	-	nil
TOTAL	158,181	10,500	168,681	28,488	28,488
Claim preparation costs	300	n.a.	n.a.	n.a.	n.a.

[ENGLISH ONLY]

Annex IV

REVISED RECOMMENDED AWARDS FOR THE FOURTH GROUP OF OVERLAPPING CLAIMS – EIGHTEENTH 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 C/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-01856	4004964	Al Nuwaisib Building Requirement	173,369	172,869	1,271,000	1,443,869	138,295	141,318	488,990

^a The “Report and recommendations made by the Panel of Commissioners concerning the eighteenth instalment of ‘E4’ claims” (S/AC.26/2000/22).

Appendix

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

Claimant's name: Al Nuwaisib Building Requirement
E4 UNCC claim No.: 4004964
UNSEQ number: E-01856
D UNCC claim No.: 3012713
C UNCC claim No.: 1507094

<u>Category of loss</u>	<u>E4 amount asserted (KWD)</u>	<u>Category D amount asserted (KWD)</u>	<u>Category C 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	-	68,000	-	68,000	-	nil
Loss of tangible property	172,869	565,000	-	737,869	138,295	138,295
Loss of stock	-	100,000	-	100,000	nil	3,023
Loss of cash	-	40,000	-	40,000	nil	nil
Loss of vehicles	-	48,000	-	48,000	nil	nil
Loss of profits	-	150,000	-	150,000	nil	nil
Equity claims	-	-	300,000	300,000	-	nil
TOTAL	172,869	971,000	300,000	1,443,869	138,295	141,318
Claim preparation costs	500	n.a.	n.a.	n.a.	n.a.	n.a.
