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联合国赔偿委员会
理事会

专员小组就第二十三(A)批“E4”类索赔
提出的报告和建议

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导 言

1. 联合国赔偿委员会(“委员会”)理事会在 1998 年 12 月 14 日至 16 日举行的第三十次会议上任命路易斯·奥拉沃·巴普蒂斯塔先生(主席)、让·诺代先生和汪建熙先生组成负责审查“E4”类索赔的第二专员小组(“小组”)。“E4”类索赔是有资格采用委员会的“公司和其它实体索赔表”(“表 E”)提出索赔的科威特私营公司和其它实体自行提出或由他人代为提出的索赔,但不包括石油部门索赔和环境索赔。

2. 第二十三(A)批是“E4”专员小组审查的下文界定的第一批“非重叠”索赔。根据《索赔程序暂行规则》(S/AC.26/1992/10)(《规则》)第 38 条,本报告列出小组就第二十三(A)批索赔向理事会提出的建议,以及小组为审理本批和以后所有各批“非重叠”索赔而制定的索赔审查程序。

3. “非重叠”索赔一语是由理事会第 123 号决定(S/AC.26/dec.123(2001))界定的,是指个人在“C”和“D”类内为没有在“E”类内就同样的损失提出索赔的科威特公司实体所受直接损失提出的索赔。在这方面,“非重叠”索赔与也在第 123 号决定中界定的“重叠”索赔不同,后者是指已由科威特公司就本公司损失提出了索赔的索赔。¹

一、非重叠索赔的背景

4. 小组认为,在叙述第二十三(A)批索赔之前,宜先说明“非重叠”索赔的背景以及这些索赔如何成为第 123 号决定的主题事项。

5. 1993 至 1994 年,委员会收到一些非科威特籍个人用“E”类索赔表提出的几百项索赔,这些人提出的索赔涉及一些他们独资或合资所有的科威特公司蒙受的损失。委员会在 1994 年底同理事会进行非正式讨论之后,告知这些个人索赔人:他们没有资格代表所涉公司提出索赔,因为“E”类索赔表只能由公司索赔人通过公司注册或组建所依据的法律所涉国的政府提交。² 委员会随之建议他们用委员会的“损失为 100,000 美元以上的个人索赔表”(“‘D’类索赔表”)重新提出商业损失索赔。

6. 虽然“D1”小组在1996年就已开始审查索赔，但提交给“D1”小组的头五批“D”类索赔并不包括任何商业损失索赔。“D2”小组于1999年在第六批中开始审查一组“D8/D9”商业损失样板索赔。在审查“D”类索赔人依照《规则》第34条提交的答复过程中，“D2”小组开始意识到，有一组“D”类索赔人以科威特公司股东身份提出公司损失。在许多情况下，索赔人要求赔偿100%的公司受益权。具体来说，“D2”小组注意到，这些索赔人多数不是科威特国民，而且通常称他们与科威特伙伴的商业关系已经完全断绝。因而，他们要求将一部分公司损失的赔偿额直接付给他们。³ 对这些索赔作的初步审查也表明，有些情况下，所涉科威特公司已经向委员会提出索赔，这些索赔当时正作为“E4”类索赔处理，然而，在另一些情况下，科威特公司并没有向委员会提交索赔。

7. “C”小组在审查索赔过程中也通过电子搜索在委员会数据库内找出有150件“C8”商业损失索赔表明有关法人并非未注册实体。“C”小组指示秘书处审查这些索赔，秘书处的审查确证，有103件索赔包含肯定的证据，证明以公司的组织章程、企业法人登记等形式或者单独法人地位的其他迹象而存在的法人地位。“C”小组建议将这103件索赔中不符合资格的“C8”商业损失部分转入一个较合适的类别。这些索赔(“推迟处理的‘C’类索赔”)被转入“D”类，待理事会就如何处理这些索赔作出决定。⁴

8. 由于“C”和“D”类索赔表的编制格式不适于个人就公司实体所受损失提交索赔，而且根据《规则》，个人不能自行就这些损失提交索赔，“D”和“E4”小组请理事会就如何处理“非重叠”索赔和“重叠”索赔一事提出指导意见。

二、理事会第123号决定

9. 第123号决定就如何处理“非重叠”索赔提出了理事会的指导意见。具体而言，理事会在第123号决定序言部分表示明确“认为应恰当注意非科威特籍个人就科威特法人实体遭受的损失提交的索赔”。

10. 第123号决定第1段(b)分段指示执行秘书将“D”专员小组认定有权代表公司提交索赔(“代表行事权”)的个人索赔人提出的“非重叠”索赔转入“E4”类作为科威特公司索赔加以处理。

11. 如第 123 号决定序言所述，理事会认为，虽然委员会负责确定索赔人因蒙受直接损失而有权得到的赔偿额，但是，理事会认为，委员会的任务并不包括确定“C”和/或“D”类索赔人以及“E4”类索赔人在出现重叠索赔的情况下各自有权得到的全部或部分裁定赔偿额。

12. 据此，考虑到理事会一些成员国发表的看法，理事会得出结论认为，应当设立双边委员会，每个委员会都有科威特政府和一个提交了任何“非重叠”索赔的政府或其它提交实体参加，目的是确定“C”和/或“D”类索赔人以及“E4”类索赔人各自有权得到的全部或部分裁定赔偿额。

13. 第 123 号决定通过了关于双边委员会的构成和工作的准则条款，并将准则案文列于附件一。第 123 号决定还指示执行秘书执行双边委员会作出的裁定，并代表科威特将双边委员会确定的有关个人索赔人应得的那部分裁定赔偿额付给代表此种个人索赔人的政府和其它提交实体。

三、代表行事权

14. 根据第 123 号决定，只有“D”专员小组认定有权代表科威特公司提交索赔的个人索赔人提出的索赔才转交本小组审议。⁶ 本小组注意到，各“D”专员小组已认定，本批中提出索赔的所有个人都已经证明有权代表公司提交索赔。

四、第二十三(A)批索赔概述

15. 第二十三(A)批索赔是从大约 350 件“非重叠”索赔中选出的(既包括原先在“D”类内提出的索赔，也包括上文第 7 段所指推迟处理的“C”类索赔)，作为这些索赔中有代表性的样本。这些有代表性的样本用作一组样板，通过解决这些索赔，小组可以确定一种能够连贯一致地适用于解决所有“非重叠”索赔⁷的全面的索赔审查程序。

16. 最初选定将 150 名个人就 130 个公司实体提出的 170 件索赔纳入第二十三(A)批，并按照《规则》第 32 条于 2002 年 7 月 17 日提交小组。在这 170 件索赔中，经过索赔材料追询工作⁸，发现有 11 件索赔涉及未注册的企业而不是公司，22 件索赔由于小组需要进一步的资料才能加以审议而推迟到以后批次。还有 2 件索赔也

被确定与第二十三(A)批相关，因此补入本批。在小组进行审查的过程中，有一件索赔被撤回(是为所涉公司实体提出的唯一索赔)，4 件个人索赔在至少另有一件为所涉公司实体提出的索赔的情况下被撤回。第二十三(A)批中余下的索赔涉及 115 名个人就 110 个公司实体损失提出的 132 件索赔。对于这 132 件就 110 个公司实体损失提出的个人索赔，以下简称“本批索赔”。这些索赔列于下表。

表 1 索赔概要

	原提交小组的件数	补入本批的件数	撤回的件数	提交小组的合计件数	退回“D”类的合计件数	推迟到以后“E4”批次的合计件数	小组解决的合计件数
个人索赔	170	2	5	166	11	22	135 a/
公司实体	130	-	1	129	5	14	110

a 有 1 件索赔原先提交小组时包含 2 个公司的损失，后分割为 2 件单独的索赔。因此，最终审议的是 135 件索赔。

17. 第二十三(A)批中的个人索赔大约三分之二是由约旦政府提交的。阿拉伯叙利亚共和国政府提交的件数次之。

18. 本批有 20 件推迟处理的“C”类索赔，有 21 件涉及就同一公司实体损失提出不止一件索赔的情况，有的是同一名个人索赔人提交的，有的是不止一名个人索赔人提交的。对于每一种情况，小组都对公司损失作整体估价，在这方面，确认对“非重叠”索赔适用“重叠索赔特别报告”关于将一个公司损失的多项索赔所涉损失归并的第 39、41 和 42 段。

19. 第 123 号决定指示委员会将“非重叠”索赔纳入“E4”小类作为科威特公司索赔加以处理，因此，本批索赔已输入秘书处所保持的中央数据库(“数据库”)，并为每件公司索赔确定了新的“E4”类索赔号。本报告附件一和附件二所列索赔使用的就是新的索赔号。

20. 在审查本批索赔过程中，查明有 17 个与“C”类索赔有关的情况中“C”类索赔人已经得到了就公司损失裁定的赔偿额。在这些情况中，小组对公司的合计损失做了估价，也就是说，其中包括“C”类损失，但小组认为裁定给“C”类索赔人的赔偿额没有达到足够的相对重要程度、因而不必过细审查的索赔除外。小组采

用相对重要性标准，即意味着同意“重叠索赔特别报告”第26段和27段中采取的方针。⁹ 如果已经对第二十三(A)批中同一公司也提交了索赔的个人索赔人裁定了“C”类赔偿额，小组就指示秘书处通过上文第13段所述程序，从准备付给该个人索赔人的金额中扣除已经得到的“C”类赔偿额。

21. 第二十三(A)批中有27个索赔人还要求赔偿个人损失，其中包括与公司实体无关的未注册企业的损失。这些损失没有转交本小组审查，而是留在“D”类中作为“D”类索赔加以处理。¹⁰ 小组注意到，最初为第二十三(A)批发出的程序令中所示的索赔额可能包含后来被定为个人损失的某些损失。

22. 本批索赔所称公司损失总计42,821,948科威特第纳尔(约合148,172,826美元)。这些索赔所称损失额从3,678科威特第纳尔(约合12,727美元)到3,366,484科威特第纳尔(约合1,164,873美元)不等。

五、工作情况

23. 委员会执行秘书按照《规则》第16条于2000年2月17日向理事会提交了第30号报告(“第16条报告”)。报告说明了就一家科威特公司实体提交“D”类“非重叠”索赔等事项引起的重要的法律问题和事实问题。包括伊拉克共和国政府在内的一些国家的政府针对第16条报告提交了进一步的资料和意见。

24. 委员会执行秘书还按照《规则》第16条分别于1996年4月30日、1996年7月31日、1997年7月16日，1998年1月8日，1998年4月2日、1999年7月23日、2000年4月28日、2000年7月6日，2001年1月10日、2001年4月12日、2001年10月18日和2002年1月11日向理事会提交了第15、16、20、22、23、28、31、32、34、35、37和38号报告。这些报告除其他外涵盖本批所有索赔，并说明了其中所指出的重要法律问题和事实问题。包括伊拉克共和国政府在内的一些国家的政府针对执行秘书的第16条报告提交了进一步的资料和意见。

25. 在将本批索赔提交小组之前，秘书处按照《规则》对这些索赔做了全面的审查。审查情况见“专员小组就第一批‘E4’类索赔提出的报告和建议”(S/AC.26/1999/4)(“第一批‘E4’类索赔”)。审查结果已输入数据库。

26. 根据《规则》第34条向每个索赔人发送了通知，请其提供进一步的资料，以协助小组审查索赔(“索赔材料追询”工作)。未能按要求提供证据的索赔人被要

求说明未能按要求行事的原因。所要求的资料类型因每个索赔人的证据缺陷而异。随之又对本批索赔做了实质性审查，以找出重要的法律问题、事实问题和估价问题。

27. 由于所涉索赔件数、索赔中所交证据的数量和性质，以及需要为所有“非重叠”索赔制定核实和估价索赔的全面审查程序，小组需要按照《规则》第 36 条(b)款聘请和使用专家顾问。小组指示专家顾问按照小组制定的核实和估价索赔的全面审查程序审查每件索赔，就每件索赔提出详细的报告，并在报告中概要说明调查结果。

28. 根据小组的指示，由秘书处成员和专家顾问组成的技术访问团访问了约旦、阿拉伯叙利亚共和国和科威特，以便广泛询问索赔人、政府官员以及会计师和不动产估价师等私营部门专家。小组通过询问掌握了关于“非重叠”索赔、可预期“非重叠”索赔人提供的书面证据程度以及科威特被伊拉克入侵和占领之前和之后时期商业条件的宝贵信息。

29. 在完成了(一)初步评估、(二)实质性审查和(三)第 16 条的报告以后，小组审议了下列文件：

- (a) 索赔人提交的索赔文件；
- (b) 按照《规则》第 14 条所编写的初步评估报告；
- (c) 包括伊拉克政府在内的一些国家政府针对第 16 条报告提出的资料和看法；
- (d) 索赔概要和报告；
- (e) 专家顾问的报告；以及
- (f) 按照《规则》第 32 条认为对小组的工作有助益的其他资料。

30. 小组于 2002 年 7 月 17 日发出第 1 号程序令，通知打算在 2002 年 7 月 17 日起 6 个月内完成对本批索赔的审查，并向理事会提交报告和建议。该程序令发给伊拉克政府、科威特政府以及本批每件索赔的提交实体。本批没有一件索赔在理事会第 114 号决定(S/AC.26/Dec.114(2000))关于向伊拉克政府转交索赔档案事宜的标准之内。

31. 根据对所提交的文件、包括按照程序令要求提供的文件和澄清所作的审查，小组得出结论认为，本批索赔提出的问题已经过充分研讨，不需要进行口头审理。

六、法律框架

32. 适用于本批索赔评估的法律框架与“E4”类早先各批次所使用的相同。关于这个框架的讨论见第一批“E4”类索赔报告第25至31段。此后的“E4”类索赔报告讨论了以后有关批次“E4”类索赔中遇到的进一步的法律问题。本报告不再复述小组审查的这些不同方面，而是在相关之处提及叙述此类问题的以前“E4”类索赔报告的章节。凡是在将“非重叠”索赔作为科威特公司索赔加以审查、核实和估价过程中提出进一步法律问题的情况，这些新问题都在本报告案文中讨论。

33. 具体就本批索赔而言，小组力求通过解决本批中的索赔，为所有“非重叠”索赔确定一种用于审查索赔的连贯一致的、全面的、公平的和切合实际的法律、核实和估价程序。小组联系这些目标制定了下述程序。

七、索赔的核实和估价

34. 考虑到理事会在第123号决定中指示将“非重叠”索赔作为科威特公司索赔在“E4”小类内处理，小组认为，考虑用于核实和估价“非重叠”索赔的适当审查程序的出发点就是“E4”类早先批次所使用的出发点。

35. 根据“E4”类索赔审查程序，如第一批“E4”类索赔报告第40段所述，有必要评估索赔人无法提供基本文件一事是否合理，并确定根据出示的证据评估损失额的适当方法。这个程序既考虑到索赔人不可能一律都能提供“最佳证据”，也考虑到证据缺陷所引起的“多报的可能性”。在这方面，使用第一批“E4”类索赔报告第34段所界定的“多报的可能性”一语，就是指索赔中存在证据缺陷，无法准确定量，因而或许会存在多报的可能情况。

36. 小组还考虑到“D”类各小组在估价商业损失时所采取的方针¹¹。具体而言，本小组研究了“D”类各小组审议证据的方式，因为许多“非重叠”索赔人在能否取得书面证据证明索赔方面的状况与“D”类中的非科威特索赔人类似。

37. 小组认为，本批大多数索赔人都提供了足够的证据证明确实存在直接因伊拉克对科威特的入侵和占领而造成的损失。然而，小组注意到，本批多数“非重叠”索赔人由于政治和经济障碍而在解放后并没有返回科威特或恢复营业。由于许多索

赔人在离开科威特时丢失了文件或没有带走，因此不可能像典型的“E4”类索赔人可望做到的那样提供同样程度的书面证据证明所称损失。

38. 因此，本小组为核实和估价“非重叠”索赔而采取的方针与第一批“E4”类索赔报告第32至59段中已经讨论过的“E4”类早先批次中的方针类似，但也按照“非重叠”索赔人的具体情况做了修改。本报告有关部分叙述专门为顾及“非重叠”索赔人提出的具体问题而对核实和估价审查程序所作的修改。

A. 损失类型划分

39. 如前所述，大多数“非重叠”索赔人都自己决定或被要求在表“D”的“D8”和“D9”页上或在“C”类索赔表(“表‘C’”)的“C8”页上提交商业损失索赔。表“D”的“D9”页可以将商业损失划分为与不动产、公务车辆、有形商业财产、商业银行账户和证券、商业收入损失、创收实体有关的损失和其他损失。索赔人用表“C”的“C8”页只能填报商业全损。表“E”的“E1”页可以将商业损失划分为与合同、商业交易或交易过程、不动产、其他有形财产、创收财产和对他人的付款或救济有关的损失。

40. 小组在开始审查本批索赔时，先要确定每个索赔人是否使用了适当的损失类型。之所以需要这样做，是因为小组可以运用下文所述的恰当的审查程序。在索赔人不能以令人满意的方式描述索赔所称损失的情况下，要根据《规则》第34条向索赔人发送一份通知，请索赔人清楚地说明所受的损失，以便小组作必要的重新分类。

41. 索赔人在本批中提出的两种最常见的损失类型是有形财产(主要是库存、家具、固定装置、设备和车辆)损失和收入或利润损失。有些索赔人还在“其他损失”之下要求赔偿无法收回的应收款项以及商誉和顶费。

42. 对于大多数索赔人而言，有形财产损失类之下的索赔需要部分重划为适当的小类，即，库存损失、现金损失和车辆损失。往往是由索赔人自己在索赔说明中或在索赔材料追询过程中作这种类别的重划。

B. 编 组

43. 如上所述，第二十三(A)批的个人索赔人没有一个是科威特国民，大多数在解放后都没有恢复营业或返回科威特。这种状况影响到他们为证明索赔而取得和提供证据的能力。在有些情况下，这些个人索赔人只具备在逃离科威特时随身携带的文件。

44. 然而，也有一些个人索赔人留在科威特或返回了科威特，并且恢复了公司的营业并持续经营了一段合理的时期。小组认为，这种索赔人应当能够取得与典型的“E4”类索赔人可望能取得的相同类型的文件证明索赔。小组认为，“非重叠”索赔人在提供证明索赔的证据方面能力各有不同。这种能力的不同在证明索赔的商业记录类型和质量方面都有表现。

45. 总之，为了处理这种情况，本小组采取了“D”类各小组所采取的方针，并且确定如下所述两组“非重叠”索赔人：¹²

- (a) 就伊拉克入侵和占领科威特以前在科威特境内经营的企业提出索赔、并在科威特恢复营业和/或目前居住在科威特境内的非科威特籍个人索赔人(“第1组”); 以及
- (b) 就所指入侵以前在科威特境内经营的企业提出索赔、但没有留在科威特或返回科威特或因其他原因而不在第1组范围内的非科威特籍个人索赔人(“第2组”)。

46. 对于第1组索赔人，将根据与“E4”早先所有批次中所用相同的“E4”程序加以核实和评估。对于第2组索赔人，小组将考虑到，索赔人可能无法提供与典型的“E4”索赔人所能提供的程度和类型相同的书面证据证明索赔所指损失。本批大多数索赔人都属于第2组索赔人。

47. 总之，编组是为了以相似的方式对待情况相似的索赔人，并根据索赔人在取得书面证据方面的障碍为某些类型的证据确定不同的分值。

C. 相对重要性

48. 小组确认，对“非重叠”索赔应用第一批“E4”类索赔报告第44至47段所列的“E4”类既定方针，但对于第2组索赔人则作为例外，小组采用“D2”专

员小组在第六批“D”类索赔报告第 50、51 和 78 段中采取的方针¹³。后一种方针规定，除现金或利润损失索赔以外的任何项目，凡低于所定相对重要性界线的，均被视为“非相对重要”。如果没有与所称损失相反的证据，就无须进一步评估非相对重要项目，所称价值即为建议赔偿额。如果有与所称价值相反的证据，所涉项目即按相对重要项目处理。非相对重要项目的累积可形成相对重要数额，其中，最终建议赔偿额的半数以上为非相对重要项目，在此种情况下，这些非相对重要项目将另行评估。

D. 企业的存在

49. 小组指出，索赔人需要证明索赔所涉科威特公司在伊拉克入侵和占领科威特之日确实存在。根据标准的“E4”核实和评估程序，公司章程和入侵前时期审定账目可以证明 1990 年 8 月 2 日企业的存在。然而，对于第 2 组“非重叠”索赔人，小组认为，独立或第三方性质的当时文件足以证明伊拉克入侵和占领科威特之日企业的存在。小组将根据具体情况具体考虑任何与企业的存在有关的问题。

50. 在本批中，3 件索赔没有达到这一要求，小组就这些索赔建议不予赔偿。

E. 特定的审查程序

51. 对于第 1 组和第 2 组索赔人，小组应用“E4”以前批次中制定的特定审查程序。关于小组认为对第 2 组索赔人在具体损失类型上应给予进一步考虑的情况，本报告均有相关的叙述。

52. 小组审议的 2 件索赔的索赔人提供的是入侵前的审定账目，索赔人说，这些账目并不反映公司的真实财务状况。在这 2 件索赔中，索赔人还提供了其他证据，诸如管理账目、公司分类帐、信用证、保险单以及入侵结束以后时期的审定账目，以证明他们关于入侵前的审定账目并不准确这一说法。例如，其中的一个索赔人提供了一位会计师准备的同时期内部管理账目的复制件。这些账目定期提交给公司的贷款银行，以说明公司需要信贷安排展期的理由。除了这些管理账目之外，索赔人还提供了保险单据和信用证，以证明公司审定账目所反映的公司财务状况偏低。

53. 小组确定，如果索赔人提供同时期审定账目并说这种账目所反映的公司财务状况偏低，则只有在索赔人提供替代证据证明同时期审定账目不反映公司实际财

务状况的情况下，小组才会超出此种账目作进一步审查。小组在这方面采取具体情况具体对待的办法。

八、索 赔

54. 小组运用上述程序按照所确定的性质和损失类型审查了本批索赔。由小组重划类型的损失在有关的损失所划入的损失类型的章节中叙述。以下按损失类型列出小组的建议。

A. 合 同

55. 本批的合同损失索赔为一件，没有提出任何新的法律问题或核实和估价问题。小组对待合同损失可赔性的方针已在“E4”以前批次中说明，小组对于合同损失索赔所采用的核实和估价审查程序在第一批“E4”类索赔报告第 77 至 84 段中讨论。

B. 不 动 产

56. 有 3 件索赔要求赔偿不动产，索赔价值共计 462,096 科威特第纳尔(约合 1,598,948 美元)。

57. 小组确认对不动产损失适用第一批“E4”类索赔报告第 89 至 101 段中所采用的核实和估价程序。就小组所处理的每件这种索赔而言，索赔人没有证明伊拉克对科威特的入侵和占领造成直接损失。

C. 有 形 财 产

58. 有 108 件索赔要求赔偿有形财产损失，索赔价值共计 1,989,094 以科威特第纳尔(约合 68,826,785 美元)。有形财产损失索赔主要涉及库存、家具、固定装置、设备和车辆损失。本类其他索赔涉及现金损失。

59. 这些索赔人大多证明了有形财产受损害的事实和性质，为此提供了审定财务报表复制件和/或其他佐证，诸如保险单据、发票、目击者证词和照片。索赔人按照要求应根据理事会第 7 号决定(S/AC.26/1991/7)第 21 段证明损害是伊拉克对科威

特的入侵和占领直接造成的。这包括由于在科威特境内进行的军事行动以及由于伊拉克政府或其控制的实体的官员、代理人或雇员在伊拉克对科威特的入侵和占领期间的行动所造成的损失。造成损害的原因也可以是在此期间科威特境内社会秩序的混乱。

60. 如理事会第 9 号决定(S/AC.26/1992/9)第 15 段所示, 小组对于有形财产损失的核实和估价方针取决于受影响资产的性质。因此, 对于库存、现金、车辆和其他有形财产损失, 所采取的方针各不相同。对于这些有形财产索赔的可赔性以及核实和估价, 小组运用第一批“E4”类索赔报告第 108 至 145 段中所述的方针。然而, 对于第 2 组索赔人, 考虑到这些索赔人在科威特解放后无法返回或由于其他原因而无法继续营业, 小组在有些方面对索赔审查程序做了修改。以下是小组关于直接损失小类划分和索赔审查程序修改的说明。

1. 有形财产

61. 第 2 组索赔人可以使用审定财务报表以外的其他证据证明所要求赔偿的资产确实存在。然而, 如果不提供审定账目会构成多报的可能, 小组就对索赔做相应调整。

2. 库 存

62. 多数索赔人都以审定账目复制件、原始购货发票复制件以及第一批“E4”类索赔报告第 119 段所界定的“前推式”计算证明了所损失的库存的存在、所有权以及价值。对于未能提供审定财务报表的第 2 组索赔人, 小组也允许以其他证据证明库存的存在和价值。然而, 如果不提供审定账目会构成多报的可能, 小组就对索赔做相应调整。

3. 现 金

63. 对于现金损失索赔, 小组采用以前“E4”类索赔报告中所述的方针, 特别是第一批“E4”类索赔报告第 127 至 129 段所述的方针。

64. 有些索赔人要求赔偿科威特银行账户中的存款损失。在这方面, 小组注意到科威特中央银行为科威特银行账户受益人自由取用此种账户资金而确定的程序。

这些程序详见“专员小组就损失最高额为 10 万美元的第一批个人索赔(‘C’类索赔)提出的报告和建议”(S/AC.26/1994/3)第 530 至 536 段。按照“C”小组在该报告中的决定以及“D”小组在“专员小组就损失为 10 万美元以上的第二批个人索赔(‘D’类索赔)第一部分提出的报告和建议(S/AC.26/1998/11)(“第二批‘D’类索赔报告”)中的决定,本小组认为,本批索赔没有一件能够证明伊拉克对科威特的入侵和占领直接造成在科威特银行的存款的损失。

4. 车 辆

65. 对于公务车辆损失索赔的可赔性以及核实和估价,小组运用第一批“E4”类索赔报告第 130 至 135 段所述的方针。然而,鉴于第 2 组索赔人没有返回科威特,小组不要求提供由科威特政府签发的正式“注销登记证明”。对于第 2 组索赔人,如果个人索赔人由于不在科威特而不可能取得更好的证据,小组允许用其他书面证据证明索赔人拥有车辆。

66. 如果没有注销登记证明,小组就要求索赔人以目击者证词、警方报告或解放后的账目或单位车辆损失记录本书面证据证明损失。在这方面,小组采用“D2”小组在第六批“D”类索赔报告第 119 段中所采用的方针¹⁴。

D. 创收财产

67. 本批没有一件是创收财产损失索赔。在有这种索赔提交小组审议之前,小组暂时不就第 2 组索赔人此类损失可赔性或估价作出决定。

E. 对他人的付款或救济

68. 本批没有一件是对他人的付款或救济索赔。在有这种索赔提交小组审议之前,小组暂时不就第 2 组索赔人此类损失可赔性或估价作出决定。

F. 利润损失

69. 本批有 85 件索赔要求赔偿利润损失,索赔价值为 7,752,403 科威特第纳尔(约合 26,824,924 美元)。

70. 小组采用第一批“E4”类索赔报告第 160 至 206 段以及此后的“E4”索赔类报告中所述的“E4”类既定核实和估价程序。然而，对于第 2 组索赔人，小组注意到，只有 39 个索赔人提供了典型的“E4”类索赔人可望提供的涵盖 1987 至 1989 年时期的所有年度审定账目。因此，小组可以考虑涵盖入侵前时期的其他形式的财务报表，但须按多报的可能性做适当调整。例如，在一些情况下，小组为估价损失考虑了未审定的财务报表。然而，在每一种这样的情况下，都按多报的可能性对索赔做了调整。

G. 应收款项

71. 本批有 64 件索赔要求赔偿应收款项，索赔价值 8,309,839 科威特第纳尔(约合 28,753,768 美元)，占本批合计索赔额的大约 20%。小组注意到，这个比例远远大于“E4”类以前各批次提出的应收款项损失索赔件数¹⁵。之所以有如此差别，原因之一可能是，典型的“E4”类索赔人解放后在科威特境内，所以比没有返回科威特的第 2 组索赔人容易收回所欠债务。

72. 小组确认对“非重叠”索赔运用第一批“E4”类索赔报告第 207 至 219 段，但是，对于第 2 组索赔人，本小组采用“D2”小组在第六批“D”类索赔报告中所采用的方针。在该报告中，“D2”小组区分了两种债务，一种是 500 科威特第纳尔(约合 1,730 美元)以上的债务，对于这种债务，如果索赔人没有书面证据证明曾做了应有努力收回债务，就被认为不应予以赔偿，另一种是 500 科威特第纳尔以下的债务，这种债务的索赔在法律问题和估价问题得到解决的前提下可予赔偿，即便索赔人没有书面证据证明曾做了应有努力收回债务。对于第 2 组索赔，小组在判断是否按要求证明债务直接由于伊拉克对科威特的入侵和占领而无法收回方面采用这种区分。¹⁶

H. 恢复营业费用

73. 本批没有一件是恢复营业费用索赔。在有这种索赔提交小组审议之前，小组暂时不就第 2 组索赔人有关恢复营业费用的损失可赔性或估价作出决定。

I. 其他损失

74. 本批有 61 件索赔是“其他”损失索赔，共计 5,489,525 科威特第纳尔(约合 18,994,896 美元)。索赔“其他”损失的最大一类是顶费和商誉。

75. 一些索赔人要求赔偿顶费损失，顶费是指租用特定房地所付的金额。“E4”小组早先曾在“专员小组就第十四批‘E4’类索赔提出的报告和建议”(S/AC.26/2001/22)述及，本批此种索赔按该报告所述方式审查。

76. 一些索赔人要求赔偿商誉损失，此种损失的定义是商业信誉价值的损失。本小组考虑了“D2”小组关于类似商誉索赔可赔性的建议。“D2”小组在第六批“D”类索赔报告第 194 至 200 段中确定，索赔人需要提供：

- (a) 证明有关财产存在和所有权的证据；
- (b) 证明损失是直接由于伊拉克对科威特的入侵和占领造成的证据；
以及
- (c) 证明曾设法减轻损失的证据。

77. 本小组同意“D2”小组所采取的方针，建议赔偿商誉索赔，但须参考历史开支或其他可核实的价值证据予以证明。换言之，应当是并不含有不适当的假设成分。

78. 小组认为，本批的商誉损失索赔大多不具备关于所称商誉的历史开支或其他可核实的价值证据予以证明。因此，建议不予赔偿。凡是提供了可核实价值的足够证据的索赔人，都提供了公司审定财务报表中证明商誉购买的证据。

79. 有一个索赔人要求赔偿一批从泰国运往科威特的货物的损失。在货船向科威特航行途中，发生了伊拉克对科威特的入侵和占领。因此，该船返回泰国，这批货物始终没有运到科威特。卖主向索赔人退回了部分货款，但扣去了相当于货运方面开支额的款项。小组认定，这项损失是伊拉克对科威特的入侵直接造成的，应予赔偿。

80. 本批一些索赔中包含小组认为属于个人索赔人就其在公司的股权提出的索赔。索赔股权的例子包括索赔人在公司资本中的股份、公司未分配的利润，以及个人索赔人在公司帐簿中的经常账目。“E4”各小组曾在《重叠索赔特别报告》¹⁷ 中联系“重叠”索赔分析过这种类型的损失。本小组认为，股份索赔是公司相应资产的索赔。因此，股权索赔一般都与已经提出赔偿的其他财产损失重复。在索赔材料追询工作中，索赔人被要求说明股权索赔事实上是不是关于其他资产的索赔。如果

索赔人在答复中说明股权损失涉及哪些资产，小组就联系这些资产估价索赔人所称的损失。然而，如果索赔人确认只是索赔自己在公司的股权，而且并不将股份索赔与由于伊拉克对科威特的入侵而损失的任何具体资产相联系，小组就认为这种索赔一般不可得到赔偿。之所以如此，原因在于小组无法确定损失是不是直接由于伊拉克对科威特的入侵和占领而造成的，因为股本索赔可能涉及并非由于入侵而损失的资产。另外，小组无法确定索赔人最初投入的资本是否与公司持有的资产相等，因为公司的资产可能由于不同于伊拉克对科威特的入侵的其他原因而少于最初在公司的投资。即便假设公司股本与相应资产增值，如果没有具体资料表明索赔人所称损失的每项资产的索赔量值，小组仍无法估价这种资产。¹⁸

81. 在有些情况下，索赔人没有能够充分说明其他损失索赔的性质、目的或数额，或者没有提供足够的证据证明直接由于伊拉克对科威特的入侵和占领而蒙受了此种损失。对于这种情况，小组建议不予赔偿

九、其他问题

A. 货币兑换率和利息的适用日期

82. 关于货币兑换率和利息的适用日期，小组采用第一批“E4”类索赔报告第226至233段中所述的方针。如果索赔人以科威特第纳尔以外的某种货币提出索赔，小组使用适当的兑换率按科威特第纳尔估价索赔。

B. 索赔准备费用

83. 委员会执行秘书告知小组，理事会打算以后解决索赔准备费用问题。因此，小组目前不就索赔准备费用的赔偿问题提出建议。

十、建议赔偿额

84. 根据以上所述，小组在本报告附件一中列出就本批索赔提出的建议赔偿额。附件二概要列出小组就本批索赔提出建议所依据的基本原则。

85. 遵循“E4”类以前各批次的方针，所有金额(必要时)为估价目的都换算成科威特第纳尔，并四舍五入至最接近的科威特第纳尔。就此而言，金额可能因币种而有差异，或与索赔表所列数额相差 1 科威特第纳尔。

主 席

路易斯·奥拉沃·巴普蒂斯塔 (签名)

专 员

让·诺代 (签名)

专 员

汪建熙 (签名)

2003 年 1 月 31 日，日内瓦

注

¹ 小组注意到，本小组和“E4”小组以前审议过“重叠”索赔，联合提出的建议载于“‘E4’和‘E4A’专员小组就重叠索赔提出的特别报告和建议”(S/AC.26/2002/28)(“重叠索赔特别报告”)。

² 见理事会第7号决定(S/AC.26/1991/7)第26段。

³ 在伊拉克入侵和占领科威特发生之日的情况是，科威特法律要求希望开办企业的人取得商业和工业部发给的执照(许可证)。原则上只有伊拉克国民才符合取得这种执照的资格。就当时实行的一些注册要求而言，也存在类似的限制。商业注册需要由科威特公民自己或科威特人控股51%的公司提出申请。根据科威特法律，非科威特国民不得成为科威特公司的多数股股东。(见“专员小组就损失额最高为10万美元的第七批个人索赔(‘C’类索赔)提出的报告和建议”(S/AC.26/1999/11)(“第七批‘C’类索赔报告”)第300和301段，以及“专员小组就损失为10万美元以上的第六批个人索赔(‘D’类索赔)提出的报告和建议”(S/AC.26/2000/24)(“第六批‘D’类索赔报告”)第207至213段。

⁴ 见第七批“C”类索赔报告第343至346段。

⁵ 为本批索赔的目的，召集了下列双边委员会，以便按照第123号决定作出必要的决定：科威特—约旦、科威特—印度、科威特—阿拉伯叙利亚共和国、科威特—加拿大、科威特—埃及、科威特—也门、科威特—黎巴嫩、科威特—近东救济处加沙办事处、科威特—荷兰、科威特—联合王国、科威特—奥地利、科威特—西班牙。

⁶ 各“D”专员小组据以审议索赔人是否证明有权代表公司提出索赔的检验标准，见“专员小组就损失为10万美元以上的第十四批个人索赔(‘D’类索赔)第二部分提出的报告和建议”(S/AC.26/2003/7)和“专员小组就损失为10万美元以上的第十五批个人索赔(‘D’类索赔)第二部分提出的报告和建议”(S/AC.26/2003/8)。

⁷ 预计至少还要处理两批，才能完成对其余“非重叠”索赔的估价。

⁸ 见本报告第26段。

⁹ 此处关于“相对重要性”的讨论与本报告第28段关于相对重要性的讨论没有关系而且不同。

¹⁰ 由于这些索赔包含公司实际损失和个人损失，而这两类损失要由两个不同的小组审议，因此将索赔中的公司部分分割出来转交本小组，这就形成了单独的一件索赔。

¹¹ 尤其是，第六批“D”类索赔报告。

¹² 在第六批“D”类索赔报告中，“D”小组注意到，由于有各种各样的索赔人、其业务形式各异，入侵前后的状况也各不相同，因此有必要将索赔人分成两组，以确保在索赔人中的一致性和公正性。具体见第六批“D”类索赔报告第 52 至 60 段。

¹³ 然而，相对重要性界线与第一批“E4”类索赔报告中所采用的相同，即合计净索赔价值的 5%或 10,000 科威特第纳尔(约合 34,600 美元)，取其中数额较低者。

¹⁴ 另见第六批“D”类索赔报告第 117 至 124 段。

¹⁵ 例如，“专员小组就第十四批‘E4’索赔提出的报告和建议”(S/AC.26/2002/4)中提到，在一批 139 件索赔中有 13 个索赔人提出的索赔包括应收款项损失索赔，索赔价值相当于该批全部索赔额的 4.4%。

¹⁶ 在第六批“D”类索赔报告中，“D2”小组就应收款项索赔的可赔性问题采用了第一批“E4”类索赔报告中所采用的一般方针，但“D2”小组认为，说明未能以书面证据证明曾设法收回各项债务的合理解释之一是，债务数额甚小，花费大量资金设法收回债务并不合算。

¹⁷ 见本报告第 40 段。

¹⁸ 本小组还注意到“C”小组在第七批“C”类索赔报告第 241 段中的决定以及“D”小组在第二批“D”类索赔报告第 104 至 107 段中的决定。

[ENGLISH ONLY]

Annex I

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

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

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

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

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

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

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

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

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

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

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

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

Company Name: Abdel Aziz and Partners Co.

UNCC claim number: 4006014

Category D claim number: 3003824

Category D submitting entity: Jordan

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

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

[ENGLISH ONLY]

Annex II

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

Company Name: Ahmad and Al Madni Trading Company

UNCC claim number: 4006015

Category D claim number: 3013154

Category D submitting entity: Jordan

Category D claim amount: KWD 100,321 (USD 347,131)

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

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

Company Name: Ahmad Sultan Al-Eissa & Partners

UNCC claim number: 4006016

Category D claim number: 3003899

Category D submitting entity: Jordan

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

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

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

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

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

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

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

Company Name: Al Ajmi and Muzher Construction Company
UNCC claim number: 4006018

Category D claim number: 3004565
Category D submitting entity: Jordan
Category D claim amount: KWD 457,000 (USD 1,581,315)

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

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

Company Name: Al-Alem Al-Akder Flag Food Stuff Co.
UNCC claim number: 4006019

Category D claim number: 3010724
Category D submitting entity: Jordan
Category D claim amount: KWD 3,678 (USD 12,727)

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

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

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

UNCC claim number: 4006020

Category D claim number: 3004524

Category D submitting entity: Jordan

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

Category D claim number: 3010706

Category D submitting entity: Jordan

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

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

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

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

Company Name: Al Anaizy & Al Rayyan Textile Co.
UNCC claim number: 4006021

Category D claim number: 3004502
Category D submitting entity: Jordan
Category D claim amount: KWD 872,515 (USD 3,019,083)

Category D claim number: 3010714 (Duplicate of claim number 3004502)
Category D submitting entity: Jordan
Category D claim amount: KWD 872,515 (USD 3,019,083)

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

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

Company Name: Al Arab Electrical Company

UNCC claim number: 4006022

Category D claim number: 3004440

Category D submitting entity: Jordan

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

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

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

Company Name: Al Asas Textile & Ready Made
UNCC claim number: 4006023

Category D claim number: 3004509
Category D submitting entity: Jordan
Category D claim amount: KWD 150,797 (USD 521,789)

Category D claim number: 1811633 (Duplicate of claim number 3004509)
Category D submitting entity: Jordan
Category D claim amount: KWD 24,000 (USD 83,045)

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

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

Company Name: Al Atlal Restaurant

UNCC claim number: 4006024

Category D claim number: 1811625

Category D submitting entity: Egypt

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

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

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Annex II

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

Company Name: Al Badar Al Moneer Trading Co.
UNCC claim number: 4006025

Category D claim number: 3010719
Category D submitting entity: Jordan
Category D claim amount: KWD 399,520 (USD 1,382,422)

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

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

Company Name: Al-Baha'a Universal Trading Co.
UNCC claim number: 4006026

Category D claim number: 3004430
Category D submitting entity: Jordan
Category D claim amount: KWD 140,000 (USD 484,429)

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

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

Company Name: Al Baladi Textile Co.

UNCC claim number: 4006027

Category D claim number: 3013151

Category D submitting entity: Jordan

Category D claim amount: USD 4,000,000

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

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

Company Name: Al Bania & Siaj Electrical Trading Co.

UNCC claim number: 4006028

Category D claim number: 3004413

Category D submitting entity: Jordan

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

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

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

Company Name: Al Bayader Food Stuff Co. WLL
UNCC claim number: 4006029

Category D claim number: 3013141
Category D submitting entity: India
Category D claim amount: KWD 82,810 (USD 286,540)

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

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

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

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

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

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

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

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

UNCC claim number: 4006031

Category D claim number: 3004421

Category D submitting entity: Jordan

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

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

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

Company Name: Al Hajeri & Al Masri for Ready Made Garments
UNCC claim number: 4006032

Category D claim number: 3004471
Category D submitting entity: Jordan
Category D claim amount: KWD 1,932,863 (USD 6,688,107)

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

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

Company Name: Al Hassan & Lufti Trading Co. WLL
UNCC claim number: 4006033

Category D claim number: 3004428
Category D submitting entity: Jordan
Category D claim amount: KWD 257,000 (USD 889,274)

Category D claim number: 1811675
Category D submitting entity: Jordan
Category D claim amount: KWD 35,000 (USD 121,107)

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

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

Company Name: Al Yousef & Homaidi Trading & Contracting
UNCC claim number: 4006034

Category D claim number: 3013152
Category D submitting entity: Jordan
Category D claim amount: USD 655,200

Category D claim number: 3013160
Category D submitting entity: Jordan
Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

Category D claim number: 3013161
Category D submitting entity: Jordan
Category D claim amount: KWD 0 (USD 0) (Claim withdrawn)

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

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

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

Company Name: Ibda'a Technical Decoration Co.

UNCC claim number: 4006035

Category D claim number: 3004538

Category D submitting entity: Jordan

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

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

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

Company Name: Al Ilaiwi & Hamad General Contracting

UNCC claim number: 4006036

Category D claim number: 3013146

Category D submitting entity: Jordan

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

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

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

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

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

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

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

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

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

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

Company Name: Al Jedi & Al Ali Supermarket

UNCC claim number: 4006038

Category D claim number: 3004522

Category D submitting entity: Jordan

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

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

[ENGLISH ONLY]

Annex II

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

Company Name: Al-Karmel Glass & Aluminum Co.
UNCC claim number: 4006039

Category D claim number: 3004503
Category D submitting entity: Jordan
Category D claim amount: KWD 186,765 (USD 646,246)

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

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

Company Name: Al Khateeb Trading & Contracting Co.
UNCC claim number: 4006040

Category D claim number: 3004526
Category D submitting entity: Jordan
Category D claim amount: KWD 271,740 (USD 940,277)

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

[ENGLISH ONLY]

Annex II

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

Company Name: Al Manareh Trading Electrical & Construction Co.

UNCC claim number: 4006041

Category D claim number: 3013149

Category D submitting entity: Jordan

Category D claim amount: KWD 524,367 (USD 1,814,419)

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

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

Company Name: Al-Museela Pharmaceuticals Company
UNCC claim number: 4006042

Category D claim number: 3013155
Category D submitting entity: Jordan
Category D claim amount: KWD 38,449 (USD 133,042)

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

[ENGLISH ONLY]

Annex II

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

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

UNCC claim number: 4006043

Category D claim number: 3004570

Category D submitting entity: Jordan

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

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

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

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

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

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

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

Company Name: Al Nahr Al Safi Trading Co.

UNCC claim number: 4006045

Category D claim number: 3003810

Category D submitting entity: Jordan

Category D claim amount: KWD 364,451 (USD 1,261,076)

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

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

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

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

Company Name: Al-Najjar Elect. Appliances Co.
UNCC claim number: 4006046

Category D claim number: 3004541
Category D submitting entity: Jordan
Category D claim amount: KWD 460,000 (USD 1,591,696)

Category D claim number: 1811649
Category D submitting entity: Jordan
Category D claim amount: KWD 28,900 (USD 100,000)

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

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

Company Name: Al Naqoos Electrical Trading Co.
UNCC claim number: 4006047

Category D claim number: 3004449
Category D submitting entity: Jordan
Category D claim amount: KWD 165,702 (USD 573,363)

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

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

Company Name: Al Nasrallah & M Hazimen Foodstuff Co.
UNCC claim number: 4006048

Category D claim number: 3005052
Category D submitting entity: Syrian Arab Republic
Category D claim amount: KWD 115,632 (USD 400,111)

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

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

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

UNCC claim number: 4006049

Category D claim number: 3004529

Category D submitting entity: Jordan

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

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

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

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

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

Company Name: Al Petra Textiles Company
UNCC claim number: 4006050

Category D claim number: 3004567
Category D submitting entity: Jordan
Category D claim amount: KWD 504,000 (USD 1,743,945)

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

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

Company Name: Al Qatami & Odeh General Contracting Co.
UNCC claim number: 4006051

Category D claim number: 3013153
Category D submitting entity: Jordan
Category D claim amount: KWD 358,678 (USD 1,241,100)

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

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

Company Name: Al Riksa Trading Conts. Co.
UNCC claim number: 4006052

Category D claim number: 3004566
Category D submitting entity: Jordan
Category D claim amount: KWD 173,500 (USD 600,346)

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

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

Company Name: Al Ramlawy Bakery Company
UNCC claim number: 4006053

Category D claim number: 1811626
Category D submitting entity: Egypt
Category D claim amount: KWD 40,000 (USD 138,408)

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

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

Company Name: Al Rayat Electrical and Contracting Company
UNCC claim number: 4006054

Category D claim number: 3004554
Category D submitting entity: Jordan
Category D claim amount: KWD 19,700 (USD 68,166)

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

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

Company Name: Al Rifaii & Al Bitar Co. For Metal Contractual Works
UNCC claim number: 4006055

Category D claim number: 3005202
Category D submitting entity: Syrian Arab Republic
Category D claim amount: KWD 67,803 (USD 234,612)

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

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

Company Name: Al Rubai & Al Shalabi Elect Co.
UNCC claim number: 4006056

Category D claim number: 3004507
Category D submitting entity: Jordan
Category D claim amount: KWD 222,001 (USD 768,170)

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

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

Company Name: Al Rumoz Trading and General Contracting Co.

UNCC claim number: 4006057

Category D claim number: 3013137

Category D submitting entity: UNRWA Gaza

Category D claim amount: USD 554,516

Category D claim number: 3013159

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 237,650

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

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

Company Name: Al Sabah Taxi Co.
UNCC claim number: 4006058

Category D claim number: 3004459
Category D submitting entity: Jordan
Category D claim amount: KWD 60,000 (USD 207,612)

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

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

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

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

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

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

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

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

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

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

Company Name: Al Saeedi & Yousef International Trading Co.
UNCC claim number: 4006060

Category D claim number: 3004442
Category D submitting entity: Jordan
Category D claim amount: KWD 490,000 (USD 1,695,502)

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

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

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

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

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

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

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Annex II

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

Company Name: Al Soumet & Hajar Co. Building Service

UNCC claim number: 4006062

Category D claim number: 3005092

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 437,000

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

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

Company Name: Al Thahrn Trading Company

UNCC claim number: 4006063

Category D claim number: 1811681

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 100,000

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

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

Company Name: Al Waha Electronics Co. WLL

UNCC claim number: 4006064

Category D claim number: 3004455

Category D submitting entity: Jordan

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

Category D claim number: 1811629

Category D submitting entity: Jordan

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

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

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

Company Name: Al Weaam Import & Export WLL

UNCC claim number: 4006065

Category D claim number: 3013142

Category D submitting entity: Jordan

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

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

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

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

UNCC claim number: 4006066

Category D claim number: 3013143

Category D submitting entity: Jordan

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

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

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

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

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

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

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

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

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

Company Name: Al-Hsawi & Mojarkach Company

UNCC claim number: 4006068

Category D claim number: 1811682

Category D submitting entity: Syrian Arab Republic

Category D claim amount: KWD 23,300 (USD 80,623)

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

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

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

Company Name: Ali & Allman International Co.
UNCC claim number: 4006069

Category D claim number: 3013136
Category D submitting entity: UNWRA Gaza
Category D claim amount: KWD 304,000 (USD 1,051,903)

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

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

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

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

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

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

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

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

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

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

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

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

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

UNCC claim number: 4006072

Category D claim number: 3010709

Category D submitting entity: Jordan

Category D claim amount: USD 113,065

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

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

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

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

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

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

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

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

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

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

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

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

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

UNCC claim number: 4006075

Category D claim number: 3004528

Category D submitting entity: Jordan

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

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

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

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

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

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

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

Company Name: Burj Al Hamam Co. for Textiles
UNCC claim number: 4006077

Category D claim number: 3004486
Category D submitting entity: Jordan
Category D claim amount: KWD 306,840 (USD 1,061,730)

Category D claim number: 1811636(Duplicate of claim number 3004486)
Category D submitting entity: Jordan
Category D claim amount: USD 100,000

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

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

Company Name: Al-Betah Sanitary Works Contracting Co.
UNCC claim number: 4006078

Category D claim number: 3003819
Category D submitting entity: Jordan
Category D claim amount: KWD 1,199,190 (USD 4,149,446)

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

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

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

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

Company Name: Electronic Holding Co.
UNCC claim number: 4006079

Category D claim number: 3013165
Category D submitting entity: India
Category D claim amount: USD 957,500

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

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

Company Name: Electronic Service Centre Co.

UNCC claim number: 4006080

Category D claim number: 3004475

Category D submitting entity: Jordan

Category D claim amount: KWD 135,095 (USD 467,457)

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

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

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

Company Name: El-Fahd And Qassim Co. For Building & Materials
UNCC claim number: 4006081

Category D claim number: 3013162
Category D submitting entity: Jordan
Category D claim amount: KWD 299,777 (USD 1,037,291)

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

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

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

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

Company Name: Fahad & Khalid Ready Dress Co.

UNCC claim number: 4006082

Category D claim number: 3004499

Category D submitting entity: Jordan

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

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

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

Company Name: Faraj and Al Jedhi Company for Commerce
UNCC claim number: 4006083

Category D claim number: 3010698
Category D submitting entity: Yemen
Category D claim amount: KWD 463,639 (USD 1,604,287)

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

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

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

Company Name: Ghanim and Khoury Trading Co.

UNCC claim number: 4006085

Category D claim number: 3004434

Category D submitting entity: Jordan

Category D claim amount: KWD 65,000 (USD 224,913)

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

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

Company Name: Golden Center Co.
UNCC claim number: 4006086

Category D claim number: 3010720
Category D submitting entity: Jordan
Category D claim amount: KWD 290,579 (USD 1,005,464)

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

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

Company Name: Hamid Talal Contracting & Trading Co.

UNCC claim number: 4006087

Category D claim number: 3013144

Category D submitting entity: Jordan

Category D claim amount: KWD 167,400 (USD 579,239)

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

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

Company Name: Al Fustan Al Wardi Co.

UNCC claim number: 4006088

Category D claim number: 1811657

Category D submitting entity: Syrian Arab Republic

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

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

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

Company Name: Jamil Shar'an & Partner Co.

UNCC claim number: 4006089

Category D claim number: 3004288

Category D submitting entity: Jordan

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

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

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

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

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

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

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

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

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

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

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

Company Name: Jawharat Al-Bahrain Textile Co.
UNCC claim number: 4006091

Category D claim number: 3004448
Category D submitting entity: Jordan
Category D claim amount: KWD 213,727 (USD 739,540)

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

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

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

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

Company Name: Jebran and Al-Nassr Company
UNCC claim number: 4006092

Category D claim number: 3005039
Category D submitting entity: Jordan
Category D claim amount: KWD 23,000 (USD 79,585)

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

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

Company Name: Kamal & Abu Zannad & Co.

UNCC claim number: 4006093

Category D claim number: 3004491

Category D submitting entity: Jordan

Category D claim amount: USD 338,958

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

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

Company Name: Khashawi Curtains Company WLL
UNCC claim number: 4006094

Category D claim number: 3004551
Category D submitting entity: Jordan
Category D claim amount: KWD 89,768 (USD 310,616)

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

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

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

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

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

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

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

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

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

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

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

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

Company Name: Lena Limited Company for Maintenance & Electrical Equipment

UNCC claim number: 4006096

Category D claim number: 3013150

Category D submitting entity: Jordan

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

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

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

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

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

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

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

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

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

Company Name: Maroof Electrical Company

UNCC claim number: 4006098

Category D claim number: 3004472

Category D submitting entity: Jordan

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

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

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

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

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

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

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

Company Name: Midmac Company for Electrical
UNCC claim number: 4006100

Category D claim number: 3004559
Category D submitting entity: Jordan
Category D claim amount: KWD 134,832 (USD 466,547)

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

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

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

Company Name: Moh'd Outeibi & Ahmad Yacoub Co.

UNCC claim number: 4006101

Category D claim number: 3004429

Category D submitting entity: Jordan

Category D claim amount: KWD 175,818 (USD 608,367)

Category D claim number: 3010713 (Duplicate of claim number 3004429)

Category D submitting entity: Jordan

Category D claim amount: KWD 175,818 (USD 608,367)

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

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

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

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

Company Name: Moh'd Abu-Khader - Fresh Juice & Sandwiches
UNCC claim number: 4006102

Category D claim number: 3004114
Category D submitting entity: Jordan
Category D claim amount: KWD 93,000 (USD 321,799)

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

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

Company Name: Musanna Trading Company

UNCC claim number: 4006103

Category D claim number: 3000835

Category D submitting entity: India

Category D claim amount: USD 6,777,500

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

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

Company Name: Nahdat Al-Kuwait Trading Company

UNCC claim number: 4006104

Category D claim number: 3004533

Category D submitting entity: Jordan

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

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

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

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

UNCC claim number: 4006105

Category D claim number: 3003814

Category D submitting entity: Jordan

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

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

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

Company Name: Nour Ala Nour Electronic Appliances Co.
UNCC claim number: 4006106

Category D claim number: 3003832
Category D submitting entity: Jordan
Category D claim amount: KWD 3,366,484 (USD 11,648,734)

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

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

Company Name: Overseas Forwarding Co. WLL

UNCC claim number: 4006107

Category D claim number: 1811631

Category D submitting entity: Lebanon

Category D claim amount: KWD 19,440 (USD 67,266)

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

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

Company Name: Poultry & Bovine Cattle Prod. Agric. Co.
UNCC claim number: 4006108

Category D claim number: 3001838
Category D submitting entity: Netherlands
Category D claim amount: USD 542,837

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

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

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

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

Company Name: Rafiq Stores Co. WLL

UNCC claim number: 4006109

Category D claim number: 3000232

Category D submitting entity: Canada

Category D claim amount: KWD 39,740 (USD 137,509)

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

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

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

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

Company Name: Sadek & Haki Transportation Co.
UNCC claim number: 4006110

Category D claim number: 3004500
Category D submitting entity: Jordan
Category D claim amount: KWD 342,899 (USD 1,186,500)

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

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

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

Company Name: Salah & Rushdi Elect Materials

UNCC claim number: 4006111

Category D claim number: 3004444

Category D submitting entity: Jordan

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

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

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

Company Name: Samed Company For Fabrics
UNCC claim number: 4006112

Category D claim number: 3000291
Category D submitting entity: Canada
Category D claim amount: USD 920,000

Category D claim number: 1811617
Category D submitting entity: Canada
Category D claim amount: USD 10,000

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

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

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

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

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

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

Company Name: Shalabi Bros Trading Co. WLL
UNCC claim number: 4006114

Category D claim number: 3004489
Category D submitting entity: Jordan
Category D claim amount: KWD 140,515 (USD 486,211)

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

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

Company Name: Songs City Recording Co.

UNCC claim number: 4006115

Category D claim number: 3004435

Category D submitting entity: Jordan

Category D claim amount: KWD 165,000 (USD 570,934)

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

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

Company Name: Sunrise Computer Centre Co.
UNCC claim number: 4006116

Category D claim number: 3005097
Category D submitting entity: Syrian Arab Republic
Category D claim amount: USD 367,017

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

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

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

Company Name: Suweedan Co. (Trading & Contracting)
UNCC claim number: 4006117

Category D claim number: 3013157
Category D submitting entity: Jordan
Category D claim amount: KWD 1,519,569 (USD 5,258,024)

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

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

Company Name: Tabouk Medical and Scientific Supplies Co.
UNCC claim number: 4006118

Category D claim number: 3004552
Category D submitting entity: Jordan
Category D claim amount: KWD 179,696 (USD 621,785)

Category D claim number: 4001575
Category D submitting entity: Spain
Category D claim amount: USD 204,250

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

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

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

UNCC claim number: 4006119

Category D claim number: 3013158

Category D submitting entity: Jordan

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

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

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

Company Name: The Plastic Straw Mats Manufacturing
UNCC claim number: 4006120

Category D claim number: 3004992
Category D submitting entity: Jordan
Category D claim amount: KWD 760,569 (USD 2,631,727)

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

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

Company Name: The Sponge Manufacturing Co.

UNCC claim number: 4006121

Category D claim number: 3004991

Category D submitting entity: Jordan

Category D claim amount: KWD 1,178,589 (USD 4,078,163)

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

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

Company Name: Zahrat Al Rihan Textiles Co. WLL
UNCC claim number: 4006122

Category D claim number: 3004446
Category D submitting entity: Jordan
Category D claim amount: KWD 199,000 (USD 688,581)

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

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

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

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

Company Name: Zanobia Ready Made Garments Co.

UNCC claim number: 4006123

Category D claim number: 3005173

Category D submitting entity: Syrian Arab Republic

Category D claim amount: USD 3,720,300

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

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

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

Company Name: Nainawa Readymade Garment Co.

UNCC claim number: 4006124

Category D claim number: 3001287

Category D submitting entity: India

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

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