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UNITED NATIONS
COMPENSATION COMMISSION
GOVERNING COUNCIL

THIRTY-SIXTH REPORT OF THE EXECUTIVE SECRETARY PURSUANT TO ARTICLE 41 OF THE PROVISIONAL RULES FOR CLAIMS PROCEDURE

#### Introduction

- 1. The present report identifies, pursuant to article 41 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) of the United Nations Compensation Commission, recommended corrections in the individual claims categories since the "Thirty-fifth report of the Executive Secretary pursuant to article 41 of the Provisional Rules for Claims Procedure) (S/AC.26/2006/3) ("thirty-fifth article 41 report").
- 2. The present report contains further corrections to paid claims arising from the Governing Council's direction to the secretariat at its fifty-ninth session held on 7 to 9 March 2006 to prepare article 41 corrections with respect to claims identified through electronic (including "fuzzy") searches and manual follow-up as having confirmed overpayments, and the further direction of the Council at its sixtieth session held on 27 to 29 June 2006 to include family member matches. The present report also contains corrections to repayable claims that were the subject of timely requests for repayment by submitting entities as a result of the location of claimants. In preparing these corrections, the secretariat applied its final proposed guidelines for match confirmation procedures and for determining and allocating overpayments, as approved by the Governing Council at its fifty-ninth session. These corrections, which involve claims in categories A, C and D are contained in chapter I of the present report. Chapter II contains further corrections arising from the secretariat's review of payment holds on awards of compensation. Chapter III and annex I contain a summary of the proposed corrections contained in the present report. Chapter IV provides an update on pending requests for correction. Annex II contains a cumulative table of article 41 corrections to claim awards up to the sixty-first session of the Governing Council.

# I. RECOMMENDED CORRECTIONS ARISING FROM ELECTRONIC SEARCHES AND MANUAL FOLLOW-UP

3. These corrections are broken down by the way in which the confirmed overpayment arose. In a small number of cases, more than one type of overpayment arose; such claims are included under the heading most appropriate to the correction being proposed.

#### A. Same claimant

## 1. Duplicate claims

- 4. Duplicate claims arise where a claimant filed more than one claim in the same category for the same losses. The secretariat confirms that the claims set out in table 1 below are duplicates and should not have been awarded compensation.
- 5. Accordingly, it is recommended that the awards for these claims be corrected. Table 1 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 1. <u>Duplicate claims</u>

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
India	A	36	(135,000.00)
	C	6	(29,831.11)
Jordan	С	3	(41,928.69)
Kuwait	C	1	(67,559.86)
Philippines	A	17	(46,000.00)
	C	10	(25,596.46)
Sri Lanka	A	86	(230,500.00)
	C	2	(3,801.73)
Turkey	A	6	(19,500.00)
United States	С	1	70,878.25
Total		168	(528,839.60)

#### 2. Decision 21 claims (higher to lower amounts)

- 6. Decision 21 (S/AC.26/Dec.21 (1994)) of the Governing Council provides that "any claimant who has selected a higher amount in category A (US\$4,000 or US\$8,000) and has also filed a claim in category B, C or D will be deemed to have selected the corresponding lower amount under category A." The secretariat confirms that the majority of the claims set out in table 2 below involve corrections to category A claims filed by claimants who had also filed claims in another claim category. For the remaining claims in table 2, the difference between the higher to lower amount in category A is greater than the amount awarded in the other claim category. Under the guidelines approved by the Governing Council, the award in that other claim category should be reduced to zero. The secretariat confirms that the claims set out in table 2 below should be reduced per decision 21 to the amounts appropriate to the proper status of the claims.
- 7. Accordingly, it is recommended that the awards for these claims be corrected. Table 2 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 2. Decision 21 claims (higher to lower amounts)

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Bangladesh	A	2	(3,000.00)
India	A	25	(37,500.00)
	C	1	(1,445.11)
Pakistan	A	1	(1,500.00)
Philippines	A	22	(33,000.00)
	C	2	(3,583.40)

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Sri Lanka	A	44	(66,000.00)
	C	8	(9,149.31)
7	Total	105	(155,177.82)

#### 3. <u>Decision 24 claims</u>

- 8. Decision 24 (S/AC.26/Dec.24 (1994)) of the Governing Council provides that where a claimant filed a claim in category A and also filed for departure losses in category C or D, a further award for departure losses could be made in category C or D only where the amount recommended for departure losses exceeds the amount already awarded in category A. This required the category C or D panel of Commissioners to deduct the amount awarded in category A from any proposed award for departure losses in category C or D. The secretariat confirms that the category C claims set out in table 3 below were not subject to the required deductions. Therefore the awards for these claims should be adjusted to the amounts appropriate to the proper status of these claims, having regard to the guidelines approved by the Governing Council.
- 9. Accordingly, it is recommended that the awards for these claims be corrected. Table 3 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 3. <u>Decision 24 claims</u>

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Bangladesh	C	3	(2,738.97)
India	C	250	(197,950.81)
Pakistan	C	1	(1,678.41)
Philippines	C	2	(1,264.43)
Sri Lanka	C	4	(7,011.32)
United Kingdom	C	1	(2,268.79)
Total		261	(212,912.73)

#### 4. <u>Duplicate loss claims</u>

10. Duplicate loss claims arise where a claimant filed for the same losses that require deductions in addition to those required under decision 24 or other adjustments. The secretariat confirms that the claims set out in table 4 contain duplicate loss elements for which appropriate deductions or adjustments were not made.

11. Accordingly, as set forth in table 4, it is recommended that the awards for these claims be corrected. Table 4 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 4. <u>Duplicate loss claims</u>

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Canada	D	2	(24,324.58)
Egypt	С	26	(176,011.34)
	D	1	(15,409.07)
France	D	2	(17,400.00)
Germany	D	1	(44,813.25)
India	С	3	(6,564.06)
	D	1	(5,913.51)
Israel	С	1	(2,500.00)
Jordan	С	19	(154,641.95)
	D	4	(128,029.48)
Kuwait	С	2	(1,133.00)
Pakistan	D	1	(12,533.07)
Philippines	D	1	(20,078.67)
Spain	С	1	(17,370.24)
Syrian Arab Republic	C	2	(8,257.41)
United Kingdom	C	3	(10,000.00)
	D	3	(104,692.87)
United States	D	1	(5,397.00)
UNRWA Gaza	D	1	(26,207.61)
Total		75	(781,277.11)

## B. Family member matches

## 1. Family duplicates

12. The category A claim form instructed family members to file jointly on the same claim form and indicated the ceilings for family awards: \$8,000 (if no claims were filed by family members in other categories) or \$5,000 (if any family members intended to file a claim in another category). Separate category A claims filed by family members with aggregate awards in excess of the maximum family amount are considered family duplicates. The secretariat confirms that the claims set out in table 5 below are family duplicates.

13. Accordingly it is recommended that the awards for these claims be corrected. Table 5 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 5. Family duplicate claims

Total	A	80	(2,300.00)
Syrian Arab Republic	٨	1	(2,500.00)
Sri Lanka	A	3	(12,000.00)
Philippines	A	2	(5,000.00)
Jordan	A	3	3,000.00
India	A	71	(192,000.00)
Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)

#### 2. Family decision 21 claims (higher to lower amounts)

- 14. Family decision 21 claims arise where a claimant filed for the higher family amount in category A and members of his or her family also filed one or more claims in other individual claims categories, contrary to the instructions on the category A claim form and decision 21 of the Governing Council. The secretariat confirms that the claims set out in table 6 should be reduced per decision 21 to the amounts appropriate to the proper status of the claims.
- 15. Accordingly, it is recommended that the awards for these claims be corrected. Table 6 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 6. Family decision 21 claims (higher to lower amounts)

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
India	A	3	(9,000.00)
Lebanon	A	1	(3,000.00)
Syrian Arab Republic	A	1	(3,000.00)
Total		5	(15,000.00)

## 3. Family decision 24 claims

16. Family decision 24 claims arise where a claimant filed a family claim in category A and members of his or her family also filed for departure losses in category C or D and received an award that was not subject to a deduction for the amount previously awarded to the family in category A. The secretariat confirms that the category C claims set out in table 7 were not subject to the required deductions. The awards for these claims should be adjusted to the amounts appropriate to the proper status of the claims, having regard to the guidelines approved by the Governing Council.

17. Accordingly, it is recommended that the awards for these claims be corrected. Table 7 identifies the submitting entities concerned, the number of claims affected by category, and the net effect of the adjustments.

Table 7. Family decision 24 claims

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Bangladesh	C	1	(840.23)
Egypt	С	1	(1,878.80)
India	C	12	(9,283.13)
Total		14	(12,002.16)

#### 4. Family to individual claims

- 18. Family to individual claims arise where a claimant receives a family award in category A but has no qualifying family members listed on the claim form or listed a family member who filed his or her own claim. The secretariat confirms that the claims set out in table 8 were awarded as family claims when they should have been awarded as individual claims. The awards for these claims should be corrected to awards appropriate to the proper status of the claims.
- 19. Accordingly, it is recommended that the awards for these claims be corrected. Table 8 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 8. Family to individual claims

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
India	A	15	(40,500.00)
Philippines	A	1	(4,000.00)
Total		16	(44,500.00)

#### 5. Individual to family claims

- 20. Individual to family claims arise when claims are identified that were awarded an individual award in category A but have been determined, in accordance with the guidelines approved by the Governing Council, to have qualifying family members. The secretariat confirms that the individual awards should be adjusted to awards appropriate to the proper status of the claims.
- 21. Accordingly, it is recommended that the awards for these claims be corrected. Table 9 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 9. Individual to family claims

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Republic of Serbia	A	1	4,000.00
Russian Federation	A	7	28,000.00
Total		8	32,000.00

#### 6. Lower to higher amount claims

- 22. Lower to higher amount claims arise when duplicate claims are identified that were awarded the lower individual or family amount in category A but electronic searches confirmed that the claimants did not file claims in another claim category. In accordance with the guidelines approved by the Governing Council, one of the claims in each claim pair was declared a duplicate claim and the other should be adjusted to the appropriate higher individual or family amount.
- 23. Accordingly, it is recommended that the awards for these claims be corrected. Table 10 identifies the submitting entities concerned, the number of claims affected by category and the net effect of the adjustments.

Table 10. Lower to higher amount claims

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
India	A	2	3,000.00
Turkey	A	1	1,500.00
Total		3	4,500.00

### C. Palestinian "late claims"

24. As a result of the electronic searches conducted as part of the investigation into duplicates and other claims raising potential overpayment issues, the secretariat identified familial links between some claims filed in the Palestinian "late claims" programme and claims filed in the regular claims programme. These links would have rendered the Palestinian "late" claimant ineligible to participate in the Palestinian "late claims" programme, had they been identified at the time the claim was processed. The most common fact pattern is as follows: the husband filed a claim in category A and/or category C in the regular claims programme, and typically listed his wife on the claim form as having departed Iraq or Kuwait with him. The wife subsequently filed a category C claim in the Palestinian "late claims" programme and in her reasons statement made no mention of her husband having filed a claim in the regular claims programme. Under the "reasons review" guidelines developed by the panel of Commissioners, generally in such circumstances the wife would not have been eligible to participate in the Palestinian "late claims" programme.

- 25. The secretariat notes that the Governing Council has previously determined that the failure of the secretariat to identify such familial links is a clerical error that should result in the correction of the claim. Following a review of these claims, the secretariat confirms that 21 claims filed in the Palestinian "late claims" programme should have been marked as ineligible for inclusion in the programme.
- 26. Accordingly, as set forth in table 11, it is recommended that the awards for these claims be corrected.

Table 11. Palestinian "late claims"

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Palestine	С	21	(417,826.11)
Total		21	(417,826.11)

#### II. OTHER CORRECTIONS

- 27. In decision 101 (S/AC.26/Dec.101 (2000)), the Governing Council approved the recommendations made by the D1 panel of Commissioners in its special report concerning 223 category A claims of Bosnia and Herzegovina for departure from Iraq or Kuwait (S/AC.26/2000/15). These were "late claims" filed on behalf of certain employees of GIK "HIDROGRADNJA" Civil Engineering and General Contracting Company who had been working in Iraq on the Bekhme Dam Project prior to Iraq's invasion of Kuwait. The panel found that all 223 claimants had departed from Iraq during the operative period and were therefore, in principle, eligible to receive compensation for their departure losses. The panel further held that in order for these individuals to receive an award of compensation, the Government of Bosnia and Herzegovina had to produce identification documentation for each claimant and a signed authorization for the Government to submit a claim on the claimant's behalf. At the time the panel signed its report, the Government had not located 23 of the claimants. With respect to these individuals, the panel recommended the award and payment of compensation in the amount of \$4,000 each to those from whom the Government was able to receive and file with the Compensation Commission the requisite documentation. Pursuant to decision 101, the deadline for the receipt of these documents was not later than the deadline as stated in paragraph 2 of decision 12 (S/AC.26/1992/12), which the Council set at 30 September 2004. Documentation was received for 11 of these claimants prior to the expiry of the deadline.
- 28. No documentation has been received by the Compensation Commission in respect of 12 claimants. Since the deadline for its receipt has passed, the secretariat proposes that the awards for each of these 12 individuals (the payment of which was suspended pending receipt of the requisite documentation) be reduced from \$4,000 to zero.
- 29. Accordingly, as set forth in table 12, it is recommended that the awards for these claims be corrected.

Page 10

Table 12. Other corrections

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Bosnia and Herzegovina	A	12	(48,000)
Total		12	(48,000)

#### III. SUMMARY

30. Annex I summarizes the recommended corrections by claim category and submitting entity, and indicates the net decrease in the total amount awarded. Upon Governing Council approval of the recommended corrections, each affected submitting entity will receive a confidential report setting out the corrections made to the claims that it submitted to the Compensation Commission.

#### IV. PENDING REQUESTS BY CLAIMANTS FOR ARTICLE 41 CORRECTIONS

31. All of the deadlines for filing requests for the correction of awards under article 41 of the Rules have expired. The secretariat has completed its review of the remaining timely filed requests for correction and no recommendations for corrections in connection with these requests are being made.

Annex I
SUMMARY OF RECOMMENDED CORRECTIONS

Submitting entity	Claim category	Number of claims affected	Amount of net effect (US\$)
Bangladesh	A	2	(3,000.00)
	C	4	(3,579.20)
Bosnia and Herzegovina	A	12	(48,000.00)
Canada	D	2	(24,324.58)
Egypt	C	27	(177,890.14)
	D	1	(15,409.07)
France	D	2	(17,400.00)
Germany	D	1	(44,813.25)
India	A	152	(411,000.00)
	C	272	(245,074.22)
	D	1	(5,913.51)
Israel	С	1	(2,500.00)
Jordan	A	3	3,000.00
	C	22	(196,570.64)
	D	4	(128,029.48)
Kuwait	С	3	(68,692.86)
Lebanon	A	1	(3,000.00)
Pakistan	A	1	(1,500.00)
	C	1	(1,678.41)
	D	1	(12,533.07)
Palestine	C	21	(417,826.11)
Philippines	A	42	(88,000.00)
	C	14	(30,444.29)
	D	1	(20,078.67)
Republic of Serbia	A	1	4,000.00
Russian Federation	A	7	28,000.00
Spain	С	1	(17,370.24)
Sri Lanka	A	133	(308,500.00)
	C	14	(19,962.36)
Syrian Arab Republic	A	2	(5,500.00)
	C	2	(8,257.41)
Turkey	A	7	(18,000.00)
United Kingdom	C	4	(12,268.79)
	D	3	(104,692.87)
United States	C	1	70,878.25
	D	1	(5,397.00)
UNRWA Gaza	D	1	(26,207.61)
Total		768	(2,387,535.53)

 $\underline{\text{Annex II}}$  ARTICLE 41 CORRECTIONS TO CLAIMS AWARDS (UP TO THE SIXTY-FIRST SESSION OF THE GOVERNING COUNCIL)

	Category A Categor		y B Category C		Category D C		Categor	Category E		y F	Total			
Report	Net correction for category (US\$)	Number of claims			Net correction for category (US\$)	Number of claims corrected	Net correction for category (US\$)	Number of claims corrected	for category		Net correction for category (US\$)	Number of claims corrected	Net corrections for categories A, B, C, D, E and F (US\$)	
A (6) panel	(6,439,500.00)	2,575	-	-	-	-	-	-	-	-	-	-	(6,439,500.00)	2,575
B (2.2) panel	-	-	(12,500.00)	3 <sup>a</sup>	-	-	-	-	-	-	-	-	(12,500.00)	3 *
B (3) panel	-	-	110,000.00	10 <sup>b</sup>	-	-	-	-	-	-	-	-	110,000.00	10
C (4) panel	-	-	-	-	(1,922.00)	49	-	-	-	-	-	-	(1,922.00)	49
C (5) panel	-	-	-	-	(77,190.00)	6	-	-	-	-	-	-	(77,190.00)	6
C (6) panel	-	-	-	-	72,685.00	15	-	-	-	-	-	-	72,685.00	15
D (5) panel	-	-	-	-	-	-	(2,646.81)	7	-	-	-	-	(2,646.81)	7
D (7) panel	-	-	-	-	-	-	(38,836.21)	13	-	-	-	-	(38,836.21)	13
D1 (9.1) panel	-	-	-	-	-	-	103,532.16	4	-	-	-	-	103,532.16	2
Special D panel	-	-	-	-	-	-	(13,283,441.51)	426	-	-	-	-	(13,283,441.51)	426
E3 (10) panel	-	-	-	-	-	-	-	-	325,850.00	1	-	-	325,850.00	1
E4 (3) panel	-	-	-	-	-	-	-	-	536,513.00	3	-	-	536,513.00	3
Article 41(1)	(5,500.00)	10	-	-	-	-	-	-	-	-	-	-	(5,500.00)	10
Article 41(2)	(49,000.00)	16	-	-	-	-	-	-	-	-	-	-	(49,000.00)	16
Article 41(3)	1,500.00	4	-	-	-	-	-	-	-	-	-	-	1,500.00	2
Article 41(4)	(83,000.00)	19	-	-	-	-	-	-	-	-	-	-	(83,000.00)	19
Article 41(5)	(18,500.00)	5	-	-	-	-	-	-	-	-	-	-	(18,500.00)	4
Article 41(6)	15,867,500.00	10,757	-	-	-	-	-	-	-	-	-	-	15,867,500.00	10,75
Article 41(7)	(6,975,500.00)	3,385	-	-	-	-	-	-	-	-	-	-	(6,975,500.00)	3,385
Article 41(8)	(7,806,000.00)	4,385	-	-	70,613,604.05	23,282	-	-	-	-	-	-	62,807,604.05	27,66
Article 41(9)	(4,136,500.00)	1,062	-	-	5,278,142.15	1,730	-	-	-	-	-	-	1,141,642.15	2,792
Article 41(10)	(1,446,000.00)	364	-	-	3,168,018.90	467	-	-	-	-	-	-	1,722,018.90	831
Article 41(11)	(1,358,500.00)	370	-	-	-	-	-	-	-	-	-	-	(1,358,500.00)	370
Article 41(12)	(112,000.00)	26	-	-	613,498.37	40	-	-	-	-	-	-	501,498.37	66
Article 41(13)	(55,500.00)	40	-	_	(102,863.22)	27	-	_	_	_	-	_	(158,363.22)	67

## [ENGLISH ONLY]

	Category A		Category B Category C			, C	C Category D			Category E		y F	Total	
Report	Net correction for category (US\$)	Number I of claims corrected	Net correction for category (US\$)	Number of claims corrected	Net correction for category (US\$)	Number of claims corrected	Net correction for category (US\$)	Number of claims corrected	for category		Net correction for category (US\$)	Number of claims corrected	Net corrections for categories A, B, C, D, E and F (US\$)	
Article 41(14)	(8,000.00)	31	-	-	5,580,355.48	625	103,532.16	4	-	-	-	-	5,675,887.64	660
Article 41(15)	(10,500.00)	19	-	-	-	-	(57.66)	6	(7,264.37)	1	-	-	(17,822.03)	26
Article 41(16)	142,000.00	73	-	-	453,162.71	54	-	-	-	-	-	-	595,162.71	127
Article 41(17)	707,500.00	446	-	-	77,461.07	6	-	-	-	-	-	-	784,961.07	452
Article 41(18)	119,500.00	77	-	-	-	-	-	-	(43,413)	1	-	-	76,087	78
Article 41(19)	154,000.00	55	-	-	46,976.14	6	400,986.95	6	-	-	-	-	601,963.09	67
Article 41(20)	3,739,500.00	1,896	-	-	53,342.85	1	-	-	-	-	-	-	3,792,842.85	1,897
Article 41(21)	1,157,500	688	-	-	-	-	-	-	-	-	-	-	1,157,500.00	688
Article 41(22)	4,419,000.00	2,730	-	-	-	-	-	-	-	-	-	-	4,419,000.00	2,730
Article 41(23)	44,500.00	20	-	-	161,331.14	15	12,411.60	1	(48,653.00)	7	-	-	169,589.74	43
Article 41(24)	(3,911,000)	981	-	-	78,646.76	12	93,543.56	3	-	-	-	-	(3,738,809.68)	996
Article 41(25)	(11,958,000)	3,002	-	-	1,033,956.47	617	(9,788)	1	-	-	-	-	(10,933,831.53)	3620
Article 41(26)	(176,500)	47	-	-	(4,625.19)	1	(35,854.67)	1	-	-	-	-	(216,979.86)	49
Article 41(27)	(21,500)	19	-	-	(4,435.28)	32	-	-	-	-	-	-	(25,935.28)	51
Article 41(28)	(17,000)	10	-	-	(643,080.71)	40	132,837.45	7	-	-	-	-	(527,243.26)	57
Article 41(29)	(384,500)	104	-	-	2,431,846.73	342	65,197.89	8	-	-	-	-	2,112,544.62	454
Article 41(30)	(106,000)	56	-	-	(135,259.01)	22	2,293,477.06	6	1,227,025.00	1	(2,552,000.00)	2	727,243.05	87
Article 41(31)	(884,500)	225	-	-	293,049.23	70	1,009,224.50	8	-	-	-	-	417,773.73	303
Article 41(32)	(1,379,000)	461	-	-	39,180.66	7	25,159.36	2	-	-	-	-	(1,314,659.98)	470
Article 41(33)	(179,500.00)	69	-	-	(72,225.81)	10	10,515.61	1	-	-	-	-	(241,210.20)	80
Article 41(34)	(8,139,000.00)	2,706	-	-	62,700.69	29	-	-	-	-	-	-	(8,076,299.31)	2,735
Article 41(35)	(38,098,000.02)	12,150	(12,500.00)	5	(16,759,465.85)	10,153	(29,791.02)	11	-	-	-	-	(54,899,756.89)	22,319
Total	(67,406,000.02)	48,883	(85,000.00)	18	72,256,891.33	37,658	(9,149,997.58)	515	1,990,057.63	14	(2,552,000.00)	2	(4,776,048.64)	87,077

<sup>&</sup>lt;sup>a</sup> Number of consolidated claim submissions, as conveyed in the panel report.

C

<sup>&</sup>lt;sup>b</sup> Number of consolidated claim submissions, as conveyed in the panel report.