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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS CONCERNING THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS

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Introduction

- 1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the first Panel of Commissioners (the "Panel") charged with reviewing "E4" claims. The "E4" population consists of claims submitted by Kuwaiti private sector corporations and entities, other than oil sector and environmental claimants, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").
- 2. A twenty-fourth instalment consisting of 151 "E4" claims was submitted to the Panel on 31 January 2002, in accordance with article 32 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules").
- 3. Pursuant to article 38 of the Rules, this report contains the Panel's recommendations to the Governing Council concerning the twenty-fourth instalment claims.

I. OVERVIEW OF THE TWENTY-FOURTH INSTALMENT CLAIMS

- 4. The twenty-fourth instalment claims were selected from the population of approximately 2,750 "E4" claims on the basis of criteria that include, <u>inter alia</u>, the size, volume and complexity of the claims, the legal, factual, and valuation issues raised by the claims, and the date of filing of the claims with the Commission.
- 5. The twenty-fourth instalment claimants filed losses aggregating 58,629,193 Kuwaiti dinars (KWD) (approximately 202,869,180 United States dollars (USD)). The claimants also filed claims for interest totalling KWD 2,114,618 (approximately USD 7,317,017) and claims preparation costs aggregating KWD 236,720 (approximately USD 819,100).¹
- 6. The nature of the legal and factual issues raised in each claim and the amount of documentation provided in support of each claim have allowed the Panel to complete its verification of the claims within 180 days of the date on which the twenty-fourth instalment claims were submitted to the Panel.
- 7. All of the claimants in the twenty-fourth instalment operated in Kuwait prior to Iraq's invasion and occupation of Kuwait. Some claimants conducted trading operations dealing in a variety of goods, while others were engaged in the manufacturing, construction and service industries.
- 8. The two most common loss types asserted by claimants in this instalment are loss of tangible property (mainly stock, furniture, fixtures, equipment and vehicles) and loss of earnings or profits. Claimants have also sought compensation for uncollectible receivables, restart costs, interest and claims preparation costs and "other losses".

II. THE PROCEEDINGS

- 9. Before the twenty-fourth instalment claims were submitted to the Panel, the secretariat of the Commission undertook a preliminary assessment of the claims in accordance with the Rules. This review is described in paragraph 11 of the "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E4' claims" (S/AC.26/1999/4) (the "First 'E4' Report"). The results of the review were entered into a centralized database maintained by the secretariat (the "Claims Database").
- 10. Originally, twenty-two claims presented formal deficiencies and the secretariat issued notifications to the relevant claimants pursuant to article 15 of the Rules. These claimants corrected all formal deficiencies.
- 11. A substantive review of the claims was undertaken to identify significant legal, factual and valuation issues. The results of the review, including the significant issues identified, were recorded in the Claims Database.
- 12. The Executive Secretary of the Commission submitted report numbers 29, 30, 31, 32, 33, 34, 35 and 37 dated 28 October 1999, 17 February 2000, 28 April 2000, 6 July 2000, 6 October 2000, 10 January 2001, 12 April 2001 and 18 October 2001, respectively, to the Governing Council, claimant governments and the Government of Iraq in accordance with article 16 of the Rules (the "article 16 reports"). These reports covered, inter alia, the twenty-fourth instalment of "E4" claims and presented the significant legal and factual issues identified in these claims. A number of Governments, including the Government of Iraq, submitted additional information and views in response to the article 16 reports of the Executive Secretary.
- 13. At the conclusion of the (a) preliminary assessment; (b) substantive review; and (c) article 16 reporting, the following documents were made available to, and were taken into account by, the Panel:
 - (a) The claim documents submitted by the claimants;
 - (b) The preliminary assessment reports prepared under article 14 of the Rules;
- (c) Information and views of Governments, including the Government of Iraq, received in response to the article 16 reports; and
- (d) Other information deemed, under article 32 of the Rules, to be useful to the Panel for its work.
- 14. For the reasons stated in paragraph 17 of the First "E4" Report, the Panel retained the services of an accounting firm and a loss adjusting firm as expert consultants. The Panel directed the expert consultants to review each claim in the twenty-fourth instalment in accordance with the verification and valuation methodology developed by the Panel. The Panel directed the expert consultants to submit to the Panel a detailed report for each claim summarizing the expert consultants' findings.

- 15. By its procedural order dated 31 January 2002, the Panel gave notice of its intention to complete its review of the twenty-fourth instalment claims and submit its report and recommendations to the Governing Council within 180 days of 31 January 2002. This procedural order was transmitted to the Government of Iraq and the Government of Kuwait.
- 16. Pursuant to article 34 of the Rules, additional information and evidence were requested from the claimants in order to assist the Panel in its review of the claims. Claimants that were unable to submit the evidence requested were asked to provide reasons for their inability to comply with such requests. All requests for additional information and evidence were directed through the Government of Kuwait's Public Authority for Assessment of Compensation for Damages Resulting from Iraqi Aggression ("PAAC"). These requests were made in relation to the entire "E4" claims population and not just the twenty-fourth instalment claims.
- 17. The requests for additional information and evidence are described in prior "E4" reports, e.g., paragraphs 21-26 of the "Report and recommendations made by the Panel of Commissioners concerning the second instalment of 'E4' claims" (S/AC.26/1999/17) (the "Second 'E4' Report") and paragraph 18 of the "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of 'E4' claims" (S/AC.26/2000/8) (the "Sixth 'E4' Report"). These requests are not restated in this report.
- 18. An additional level of verification was performed to determine if related claimants filed duplicate claims. This review is described in paragraph 18 of the "Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of 'E4' claims" (S/AC.26/1999/18) (the "Fourth 'E4' Report").
- 19. The twenty-fourth instalment claims include five claims that were deferred by the Panel from previous instalments of "E4" claims because of potential overlaps with individual claims for business losses. One claim was deferred from the eighth instalment, three claims were deferred from the twelfth instalment and one claim was deferred from the twentieth instalment. The explanation for deferring these claims is described at paragraphs 20-22 of the "Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of 'E4' claims" (S/AC.26/2000/21), at paragraphs 19-21 of the "Report and recommendations made by the Panel of Commissioners concerning the twelfth instalment of 'E4' claims" (S/AC.26/2001/4) and at paragraph 19 of the "Report and recommendations made by the Panel of Commissioners concerning the twentieth instalment of 'E4' claims" (S/AC.26/2002/5) (the "Twentieth 'E4' Report"). Subsequently, the Panel concluded that the claims in question did not present any actual overlap with individual claims for business losses. As a result, the claims have been included in the twenty-fourth instalment for review.
- 20. Based on its review of the documents submitted and the additional information obtained, the Panel concluded that the issues presented by the twenty-fourth instalment claims had been adequately developed and that oral proceedings were not required to assist with the Panel's review of the claims.

III. LEGAL FRAMEWORK AND VERIFICATION AND VALUATION METHODOLOGY

- 21. The legal framework and the verification and valuation methodology applied to the evaluation of the claims in this instalment are the same as those used in earlier "E4" instalments. This framework and methodology are discussed in paragraphs 25-62 of the First "E4" Report. Subsequent "E4" reports discuss additional legal as well as verification and valuation issues that were encountered in later instalments of "E4" claims. These various elements of the Panel's review are not restated in this report. Instead, this report refers to sections in the previous "E4" reports where such issues have been addressed.
- 22. Where the Panel encountered new issues not addressed in prior "E4" reports, the Panel developed methodologies for verifying and valuing the losses. These new issues are discussed in the text of this report. The Panel's specific recommendations on the losses asserted in this instalment and the Panel's reasons for those recommendations are set out in the annexes to this report.
- 23. Before discussing the Panel's specific recommendations for compensating the twenty-fourth instalment claims, it is important to restate that the Panel's approach to the verification and valuation of these claims balances the claimant's inability always to provide best evidence against the "risk of overstatement" introduced by shortcomings in evidence. In this context, the term "risk of overstatement", defined in paragraph 34 of the First "E4" Report, is used to refer to cases in which claims contain evidentiary shortcomings that prevent their precise quantification and therefore present a risk that they might be overstated.

IV. THE CLAIMS

24. The Panel reviewed the claims according to the nature and type of loss identified. Therefore, the Panel's recommendations are set out by loss type. Reclassified losses have been dealt with in the section pertaining to the loss types into which the Panel reclassified the losses.

A. Contract

- 25. Six claimants in the twenty-fourth instalment asserted loss of contract claims aggregating KWD 1,345,454 (approximately USD 4,655,550). Claims for loss of contract in this instalment do not relate to contracts with the Government of Iraq or to contracts requiring performance in Iraq.
- 26. The claims for loss of contract in this instalment did not raise any new legal or verification and valuation issues. The Panel's approach to the compensability of loss of contract claims is stated in prior "E4" reports and the verification and valuation methodology adopted by the Panel for the loss of contract claims is discussed in paragraphs 77-84 of the First "E4" Report.
- 27. One claimant, Al Amein Company Equipment Trading & Contracting W.L.L., made a claim in the amount of KWD 503,454 for unbilled work it performed as a subcontractor pursuant to a construction subcontract agreement it entered into with a general contractor in 1986. The claimant's work pursuant to the subcontract agreement had been substantially completed prior to Iraq's invasion and occupation of Kuwait. The general contractor issued a certificate of substantial completion in respect of the subcontract

with an effective date of 27 June 1990. The claimant alleged that it performed additional work as set out in the certificate of substantial completion prior to Iraq's invasion and occupation of Kuwait. The claimant also alleged that it performed work pursuant to certain variation orders that were issued in respect of the same subcontract prior to Iraq's invasion and occupation of Kuwait. Both the work performed pursuant to the certificate of substantial completion and the work performed pursuant to the variation orders remained unbilled at the date of Iraq's invasion and occupation of Kuwait. The claimant alleged that the general contractor ceased activities following the liberation of Kuwait and that it has not received payment for the unbilled amounts.

- 28. In support of its claim, the claimant submitted the underlying construction subcontract, the certificate of substantial completion, and an annex showing additional items to be performed pursuant to the subcontract in the amount of KWD 80,000. The claimant also provided correspondence dated between 1989 and 1990 from the claimant to the general contractor containing its own valuation of work that it performed pursuant to certain variation orders amounting to KWD 405,086. Some documents relating to the variation orders indicated that the general contractor contested certain of the claimant's valuations of the work it performed.
- 29. In considering the claims for unbilled work, the Panel finds that, apart from the claimant's allegation that the general contractor's activities ceased following the liberation of Kuwait, the claimant did not provide any explanation or evidence establishing why the general contractor failed to pay for the work, or when its activities ceased. Nor did the claimant provide any explanation or evidence establishing that its contract was terminated or repudiated as a direct result of Iraq's invasion and occupation of Kuwait. In this regard, the Panel finds that it is possible that the contractor remained liable to the claimant following the liberation of Kuwait for the extra work it performed on the project. In addition, the Panel finds that the claimant did not submit any evidence demonstrating that it attempted to mitigate its losses following the liberation of Kuwait by pursuing any remedies that it may have had against the contractor or the project owner for the unbilled amounts, nor did the claimant submit any evidence demonstrating that it was unable to mitigate its losses as a direct result of Iraq's invasion and occupation of Kuwait. In the light of these evidentiary shortcomings, the Panel finds that the claimant did not establish that its loss arose as a direct result of Iraq's invasion and occupation of Kuwait and recommends no award of compensation for these claims.²
- 30. The Modern Airconditioning & Refrigeration Co. W.L.L. made a claim for unbilled costs or work-in-progress in relation to six contracts that it entered into prior to Iraq's invasion and occupation of Kuwait. Four of the contracts were with various ministries of the Government of Kuwait and the rest of the contracts were with certain private parties. The claimant alleged that each of the contracts was terminated as a direct result of Iraq's invasion and occupation of Kuwait and that it was therefore not able to recover the unbilled costs pursuant to the contracts following the liberation of Kuwait.
- 31. The claimant provided copies of the relevant contracts and relied on the work-in-progress accounts in its financial statements for the financial periods ending 31 December 1989 and 1 August 1990 as evidence that it had incurred the costs in question. The auditor's report to the financial statements for the financial period ending 1 August 1990 was qualified. The work-in-progress accounts in the financial

statements did not contain a breakdown of the amounts of unbilled costs attributable to each of the contracts individually. There were no extraordinary loss provisions in the claimant's post-liberation financial statements evidencing the loss of the unbilled costs.

- 32. Although the claimant did not submit any evidence that the contracts were terminated or repudiated as a direct result of Iraq's invasion and occupation of Kuwait, the Panel relies on its decision respecting the effect of Order No. 148 of the Council of Ministers of the Government of Kuwait in paragraph 29 of the "Report and recommendations made by the Panel of Commissioners concerning the nineteenth instalment of 'E4' claims" (S/AC.26/2002/4) and finds that the contracts between the claimant and the various ministries of the Government of Kuwait were brought to an end as a direct result of Iraq's invasion and occupation of Kuwait. The Panel further finds, however, that the claimant was obliged to submit evidence that its contracts with the private parties were terminated or repudiated as a direct result of Iraq's invasion and occupation of Kuwait, and that since it did not do so, it recommends that no compensation be awarded for the losses relating to those contracts.
- 33. In relation to the claim for unbilled costs incurred pursuant to the contracts with the various ministries of the Government of Kuwait, the Panel finds that the valuation approach taken by the claimant presents a substantial risk of overstatement of the claim, especially in the light of the fact that the claimant renegotiated two of the contracts following the liberation of Kuwait and therefore might have been able to recover some of the unbilled costs in relation to those contracts. Furthermore, and in any event, the Panel finds that the claimant did not submit any evidence that it incurred the losses as alleged. In the light of these evidentiary shortcomings, the Panel recommends no award of compensation for the claim.
- 34. The Panel's recommendations on loss of contract claims are summarized in annex II below.

B. Real property

- 35. Thirty-eight claimants in this instalment filed claims aggregating KWD 1,744,063 (approximately USD 6,034,820) for loss of real property. These claims sought compensation for damage to a number of owned and rented premises in Kuwait.
- 36. The compensability standards and the verification and valuation methodology adopted by the Panel for loss of real property claims are stated in paragraphs 89-101 of the First "E4" Report.
- 37. Claimants in this instalment submitted the same type of evidence encountered by the Panel when reviewing loss of real property claims in earlier "E4" instalments. This evidence is described in paragraphs 102-106 of the First "E4" Report.
- 38. The Panel's recommendations on real property losses are summarized in annex II below.

C. Tangible property, stock, cash and vehicles

- 39. Most of the claimants in this instalment submitted claims for tangible property losses. The claimed losses, relating to stock, furniture and fixtures, equipment, vehicles and cash, aggregate KWD 32,920,332 (approximately USD 113,911,183).
- 40. With regard to the compensability and the verification and valuation of these tangible property claims, the Panel applied the approach set out in paragraphs 108-135 of the First "E4" Report.
- 41. The claims for loss of tangible property in this instalment did not raise any new legal or verification and valuation issues. Claimants in this instalment submitted the same type of evidence encountered by the Panel when reviewing loss of tangible property claims in earlier "E4" instalments. This evidence is described in paragraphs 111-116 of the First "E4" Report.
- 42. With respect to the claims for loss of stock, most of the claimants provided evidence of the existence, ownership and value of the stock losses by providing copies of their audited accounts, original inventory purchase invoices and "roll-forward" calculations, as defined in paragraph 119 of the First "E4" Report. A few claimants sought to rely mainly on employee or related-party witness statements to establish the fact of loss of stock. Where the fact of loss of stock was not supported by sufficient evidence, such as the showing of extraordinary losses in the claimant's audited, post-liberation financial statements, the Panel has recommended no compensation for such losses.
- 43. One claimant, Al-Yousifi General Trading & Contracting Co., made a claim for loss of stock in relation to a shelving division and a contracting division. The claimant maintained and submitted separate financial statements for each division. The financial statements for the contracting division revealed that it is not wholly owned by the claimant, but rather, is a joint venture that is 51 per cent owned by the claimant and 49 per cent owned by an individual. The claimant did not provide any document authorizing it to submit a claim on behalf of the other joint venture partner.
- 44. As directed by the Panel, the secretariat reviewed the Claims Database and confirmed to the Panel that no claim had been submitted to the Commission by the claimant's joint venture partner or by the joint venture itself in respect of the contracting division. As a result of these findings, the Panel recommends that compensation for the loss of stock of the contracting division be adjusted in accordance with the claimant's percentage interest in the joint venture.
- 45. The claims for loss of goods in transit mainly concerned goods that were in Kuwait on the day of Iraq's invasion and that were subsequently lost, as was the case in prior "E4" instalments. Successful claimants were able to submit sufficient proof of payment for the goods and establish the ownership, existence and loss of the goods from certificates issued by the Kuwaiti port authorities or shipping agents.
- 46. The claims for loss of cash in this instalment did not raise any new legal or verification and valuation issues. Many claimants seeking compensation for cash losses sought to rely on witness statements from related parties without providing further evidence to substantiate their claims. Where

claims for loss of cash were not supported by sufficient contemporaneous evidence establishing the possession and amount of cash held on 2 August 1990, the Panel has recommended no compensation.

- 47. Most claimants with loss of vehicle claims were able to establish their losses by submitting copies of deregistration certificates and additional documents such as post-liberation, audited accounts and witness statements that substantiated the fact and the circumstances of their loss.
- 48. The Panel's recommendations on tangible property, stock, cash and vehicle losses are summarized in annex II below.

D. <u>Payment or relief</u> to others

- 49. Four claimants in this instalment submitted claims for payment or relief to others aggregating KWD 494,138 (approximately USD 1,709,820).
- 50. The claims for payment or relief to others in this instalment did not raise any new legal or verification and valuation issues. When reviewing these claims for payment or relief to others, the Panel applied the approach and the verification and valuation methodology described in earlier "E4" reports, such as in paragraphs 70-75 of the Second "E4" Report.
- 51. The Panel's recommendations on the payment or relief to others claims are summarized in annex II below.

E. <u>Loss of profits</u>

- 52. Seventy-nine per cent of the claimants in this instalment submitted claims for loss of profits aggregating KWD 14,684,349 (approximately USD 50,810,896).
- 53. Four significant legal and factual issues raised in the first instalment claims were also relevant to the claims in this instalment. These relate to the impact and assessment of (a) benefits received under the Government of Kuwait's post-liberation debt settlement programme, (b) windfall or exceptional profits earned by claimants in the period immediately following the liberation of Kuwait, (c) the indemnity period for loss of profits claims, and (d) claims for loss of profits selectively based on profitable lines of business. The conclusions reached by the Panel in relation to these issues are set forth in paragraphs 161-193 of the First "E4" Report. The Panel has applied these conclusions in its considerations and recommendations for the loss of profit claims in this instalment.
- 54. Despite specific requests, some claimants in the twenty-fourth instalment did not provide annual accounts for the three financial years preceding and following the period of Iraq's invasion and occupation of Kuwait. The Panel noted that in some cases the failure to submit some accounts was sufficiently explained; for example, where the claimant had commenced trading in the period between 1987 and 1990, or where the claimant had ceased trading following Iraq's invasion and occupation of Kuwait.

- 55. Loss of profits claims by businesses that failed to provide a full set of annual audited accounts for the relevant periods were regarded as presenting a "risk of overstatement", unless the failure to submit the accounts was sufficiently explained.
- 56. The verification and valuation methodology adopted by the Panel for loss of profit claims is stated in paragraphs 194-202 of the First "E4" Report.
- 57. The Panel's recommendations on loss of profits claims are summarized in annex II below.

F. Receivables

- 58. Twenty claimants in this instalment submitted claims for "bad debts" aggregating KWD 3,514,725 (approximately USD 12,161,678). Most of these claims were for amounts owed by businesses or individuals located in Kuwait prior to Iraq's invasion.
- 59. The claims for loss of receivables in this instalment did not raise any new legal or verification and valuation issues. As was the case in previous instalments of "E4" claims, most claimants sought compensation for debts that remained uncollected because debtors had not returned to Kuwait after liberation. The Panel reiterates its determination on this matter as set out in paragraphs 209-210 of the First "E4" Report. Claims for debts that have become uncollectible as a result of Iraq's invasion and occupation of Kuwait must demonstrate, by documentary or other appropriate evidence, the nature and amount of the debt in question and the circumstances that caused the debt to become uncollectible.
- 60. The twenty-fourth instalment claims for uncollectible receivables were verified and valued in the manner described in paragraphs 211-215 of the First "E4" Report.
- 61. As discussed above, the Panel recommends no compensation for claims that relied on the mere assertion that uncollected debts were <u>ipso facto</u> uncollectible because the debtors did not return to Kuwait. Most claimants failed to provide evidence to demonstrate that their debtors' inability to pay was a direct loss resulting from Iraq's invasion and occupation of Kuwait. This shortcoming was brought to the attention of the claimants, in the context of the additional information requested from claimants (see paragraph 17 above). While a number of responses were received from claimants, few satisfied the above criteria.
- 62. The Panel's recommendations on claims for receivables are summarized in annex II below.

G. Restart costs

- 63. Thirteen claimants in this instalment submitted claims for restart costs aggregating KWD 377,491 (approximately USD 1,306,197). The amounts claimed as restart costs have been reviewed using the methodology described in paragraphs 221-223 of the First "E4" Report and paragraphs 93-96 of the Second "E4" Report.
- 64. The Panel's recommendations on restart costs are summarized in annex II below.

H. Other losses

- 65. Twenty-six claimants in this instalment submitted claims for other losses aggregating KWD 3,548,641 (approximately USD 12,279,035).
- 66. Most of these claims were for other losses that have been addressed by the Panel in previous reports (e.g. claims for cancelled Kuwaiti currency and prepaid expenses). Claims for other losses that have been dealt with in prior "E4" instalments were reviewed in the manner stated in earlier "E4" reports (see, for example, the Fourth "E4" Report, paragraphs 93-94, concerning the treatment of cancelled Kuwaiti currency, and paragraph 103, concerning the treatment of prepaid expenses. See also the Twentieth "E4" Report, paragraphs 44-45, concerning the treatment of tangible property claims of certain Kuwaiti youth and sports clubs).
- 67. One claimant, Al-Jazirah for Entertainment Projects Company, submitted a claim for feasibility studies, consultancy fees, planning, supervision and other costs incurred in relation to an entertainment project that allegedly was cancelled following Iraq's invasion and occupation of Kuwait. The claimant did not provide a detailed account of the project in its statement of claim, and the nature of the project was not entirely clear from the documents provided. In particular, it was not clear whether the claim was in relation to amounts expended pursuant to a construction or other contract with a third party or whether the claim was in relation to amounts expended pursuant to the claimant's own capital project. The claimant further alleged that the project was not renewed following the liberation of Kuwait, but did not provide any explanation or evidence as to why the project was not continued.
- 68. In support of its claim, the claimant submitted financial statements for the financial period ending 31 December 1989 containing an account for "entertainment city projects" on the balance sheet, financial statements for the financial period ending 1 August 1990 containing an account for "entertainment city projects" on the balance sheet that corresponded to the amount of the claim, and a balance sheet for the financial period ending 1 May 1991 containing an account for "entertainment city projects" with a nil balance. This later balance sheet contains an extraordinary loss provision in an amount consistent with the claim and the notes to the financial statements state that the claimant lost all expenses spent on the establishment of the entertainment city project as the contract for the project was not renewed. Finally, the claimant submitted payment documentation in the amount of the claim.
- 69. The Panel finds that while the claimant established that it incurred expenses in relation to a project that was cancelled following Iraq's invasion and occupation of Kuwait, it did not establish that the project was cancelled as a direct result of Iraq's invasion and occupation of Kuwait, and not as a result of an independent business decision on the part of the claimant to cancel the project, or an unexplained withdrawal of a third party from a contractual obligation. Since the claimant did not establish that its loss was a direct result of Iraq's invasion and occupation of Kuwait, the Panel recommends no award of compensation for the claim.
- 70. Another claimant, Burisli and Siddiq, Saleh Rashed Burisli & Khaled Siddiq W.L.L., submitted a claim in the amount of KWD 2,652,627 for interest and costs relating to litigation proceedings that were delayed as a result of Iraq's invasion and occupation of Kuwait. The claimant alleged that prior to Iraq's

invasion and occupation of Kuwait, it entered into two construction contracts with the Government of Kuwait's National Housing Authority. A dispute arose over amounts owed to the claimant pursuant to the contracts, and the claimant initiated legal proceedings against the National Housing Authority. The parties subsequently entered into a settlement agreement that was allegedly not honoured by the National Housing Authority and the claimant was obliged to continue with the litigation. A court referred the matter to the Engineering Division of the Expert's Department of the Ministry of Justice (the "Expert's Department"). The Expert's Department convened a series of hearings on the matter, but the proceedings were interrupted as a result of Iraq's invasion and occupation of Kuwait.

- 71. The claimant claimed that as a result of the delay in the proceedings before the Expert's Department, it was entitled to interest in the amount of 7 per cent per annum calculated on the basis of a 41-month period commencing on 10 June 1990 (the date on which it last submitted documentation to the Expert's Department) and ending on 25 November 1993 (the date on which certain relevant engineering files that were lost as a result of Iraq's invasion and occupation of Kuwait were reconstructed) on the principal amount of KWD 10,000,000. The principal amount represents the amount that the claimant alleges that the National Housing Authority would have paid it to settle the dispute at the date of Iraq's invasion and occupation of Kuwait.
- 72. In considering the claim for interest, the Panel found that the claimant did not provide any explanation or evidence demonstrating why such a settlement agreement could have been achieved. In the absence of such explanation or evidence, the Panel finds that the claimant did not establish that its claim arose as a direct result of Iraq's invasion and occupation of Kuwait, and recommends no award of compensation for the claim for interest.
- 73. The claimant made an additional claim for the cost of reconstructing documents related to the proceedings that were on file at the Expert's Department, but which were lost or destroyed during Iraq's invasion and occupation of Kuwait. In particular, it claimed for fees paid to an engineering consulting firm to reconstruct the lost documents, and for legal fees paid for advice in relation to the reconstruction process.
- 74. In support of its claim for engineering fees, the claimant submitted a note from the Expert's Department advising it that several documents were missing from the files and directing it to submit replacement documents. The claimant also submitted a letter from the claimant's lawyer dated 2 June 1992 advising it of an upcoming hearing and requesting it to provide the missing documents to the Expert's Department, as well as a letter from the Expert's Department dated 28 June 1992 advising them that since the missing documents were not provided as requested, the matter was being transferred back to the court. The claimant also submitted a copy of an agreement dated 6 February 1993 purporting to retain an engineering firm to assist with the claimant's claims before the Expert's Department, as well as copies of receipts from a law firm in the amount of KWD 5,000 respecting legal fees incurred between 5 June 1992 and 3 April 1994.
- 75. In considering the claim for engineering fees, the Panel finds that the documents submitted by the claimant do not establish that the claimant suffered the loss as alleged, nor do they establish the amounts

of the claim. While the claimant did submit evidence demonstrating that some documents were missing from the Expert's Department file, the claimant did not provide evidence demonstrating that its retainer of the engineering firm following the liberation of Kuwait was for the purposes of reconstructing the missing documentation rather than for assisting with the ongoing litigation. The Panel further finds that although the letter of retainer contained a formula for the payment of fees, the claimant did not submit any evidence showing the total amount of the fees payable, and more importantly, it did not submit any payment evidence showing that the fees were in fact paid to the engineering firm in the amount claimed. In the light of these evidentiary shortcomings, the Panel finds that the claimant did not establish that it suffered a direct loss resulting from Iraq's invasion and occupation of Kuwait, and recommends no award of compensation for the claim for engineering fees.

- 76. In considering the claim for legal fees, the Panel finds that while the claimant submitted payment documentation, it did not submit any evidence showing that such fees were paid in respect of the reconstruction of the files and not in respect of the ongoing litigation following the liberation of Kuwait. In the light of the period of time during which the legal fees were incurred, and the fact that the claimant did not provide a breakdown of the matters in respect of which the fees were incurred, the Panel recommends no award of compensation for the claim for legal fees.
- 77. The Panel's recommendations on other losses are summarized in annex II below.

V. OTHER ISSUES

A. Applicable dates for currency exchange rate and interest

78. In relation to the applicable dates for currency exchange rate and interest, the Panel has adopted the approach discussed in paragraphs 226-233 of the First "E4" Report.

B. <u>Claims preparation costs</u>

79. The Panel has been informed by the Executive Secretary of the Commission that the Governing Council intends to resolve the issue of claims preparation costs in the future. Accordingly, the Panel has made no recommendation with respect to compensation for claims preparation costs.

VI. RECOMMENDED AWARDS

80. Based on the foregoing, the awards recommended by the Panel for claimants in the twenty-fourth instalment of "E4" claims are set out in annex I to this report. The underlying principles behind the Panel's recommendations on claims in this instalment are summarized in annex II to this report. All sums have been rounded to the nearest Kuwaiti dinar and therefore the amounts may vary from the amount stated on Form E by KWD 1.

Geneva, 28 June 2002

(Signed) Robert R. Briner

Chairman

(Signed) Alan J. Cleary

Commissioner

(Signed) Lim Tian Huat

Commissioner

Notes

¹ During the course of its review of the twenty-fourth instalment claims, the Panel noted certain discrepancies in the amounts claimed by claimants and the amounts listed as the total amounts claimed in its Procedural Order No. 1. The total amount claimed for the twenty-fourth instalment has been corrected in the light of those discrepancies.

² This approach to unbilled costs is consistent with the approach taken by the "E3" Panel of Commissioners in the "Report and recommendations made by the panel of Commissioners concerning the eighteenth instalment of 'E3' claims" (S/AC.26/2001/3) at paragraphs 427-432.

[ENGLISH ONLY] <u>Annex I</u>

UNSEO claim No. ^a	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) ^b	Amount recommended (KWD)	Amount recommended (USD)
E-0765	4003882	World Furnitur Co.	113,351	101,815	76,856	265,911
E-0984	4004147	Al Salmy Co. Electrical & Electronic Appliances	50,922	50,922	26,136	90,436
E-1032	4004095	Al Arbash Jewelry Company W.L.L.	2,402,645	2,401,645	1,748,459	6,050,031
E-1109	4004216	Mechanical and Industrial Services Co.	6,347	6,347	4,902	16,962
E-1304	4004441	Burhan Kuwaiti Trading & Contracting Co. W.L.L.	2,254,663	2,247,663	898,461	3,106,086
E-1314	4004393	Al Sanea Cleaning Service Company W.L.L.	194,623	193,123	82,379	284,918
E-1343	4004450	Altabai Restauran Sandwich Co.	78,328	77,628	57,505	198,350
E-1344	4004451	Al-Moudayan General Trading & Contracting Co.	194,435	192,635	104,991	363,201
E-1585	4004693	Al-Othman Trading & Cont. Co.	1,433,385	1,431,560	499,966	1,729,986
E-1615	4004739	Al Ghannam United International Company	475,534	437,357	272,369	942,343
E-1723	4004831	Boobiyan and Al-Falah International Computer & Communications Co.	22,106	22,106	16,348	56,567
E-1892	4004990	Ali Hussain Ali Khaja and Partner Exchange Company Partnership	57,718	55,900	55,900	193,426
E-1906	4005004	Al-Moheet Real Estate Co. W.L.L.	182,594	182,594	30,794	106,417
E-1907	4005005	Al Anesah Al Oula Co.	101,311	100,311	46,213	159,790
E-1908	4005006	Al Dihani for Construction Materials & General Contracting Co.	299,405	298,205	196,671	679,826
E-1909	4005007	Al-Nadaw Interional General Trading and Contracting Co. W.L.L.	144,005	144,005	130,224	449,754
E-1910	4005008	Atiaf Textile Co. W.L.L.	246,226	246,226	125,558	434,457
E-1912	4005010	Bouzaid Phone Co Khalifa Ali Al Sag'abi & Partners / Company with Limited Liability	298,442	298,442	177,983	615,714
E-1913	4005011	Suleman Center for General Trading & Contracting Co. W.L.L.	557,216	461,016	134,099	464,010
E-1914	4005012	Ali Yousif Al Muzaini Sons Co / Partners Company with Limited	120,492	120,492	nil	nil

UNSEQ claim No. ^a	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) ^b	Amount recommended (KWD)	Amount recommended (USD)
		Liability	(KWD)	(KWD)	(KWD)	(03D)
E-1915	4005013	Meshaal and Lazem Trading Company	410,834	410,834	256,820	888,591
E-1916	4005014	Jeannie Boutiques Co.	157,791	150,596	99,752	344,893
E-1917	4005015	Al-Mutahida Trading and Metas Co.	66,446	66,446	61,184	211,677
E-1918	4005016	Al Aqsa Computer Company	220,672	216,672	102,578	354,257
E-1919	4005017	Al Osoul Trading Co. W.L.L. / Import, Export and Commission Agents	79,458	79,458	37,453	129,595
E-1920	4005018	Ghirnata for Xerox Company	32,010	32,010	19,295	66,765
E-1921	4005019	Eva Trading Co. W.L.L.	80,411	80,411	11,007	38,087
E-1922	4005020	Al-Bahr Al-Hadi Readymade Clothes and Novelties Co.	217,552	217,552	145,081	502,010
E-1924	4005022	Al Saleh & Nafaa Trading Co. / Naema Abdul Wahab Saad Al Saleh & Partner W.L.L	56,149	56,149	33,992	117,412
E-1925	4005023	Abdulla A. Mughni & Co.	206,585	204,835	92,471	319,533
E-1926	4005024	International Popular Company for General Trading & Contracting	204,082	199,082	107,826	372,932
E-1927	4005025	Arab Group Trading & Contracting Co. W.L.L.	215,752	213,252	176,933	612,151
E-1929	4005027	Hamad & Firoze Trading & Contracting Co. W.L.L.	132,016	132,016	43,417	150,232
E-1930	4005028	World Wide for Development & Trading Company	257,115	257,115	111,014	384,131
E-1931	4005029	Al-Rashed & Al Owdah Trading Co.	230,853	227,853	133,526	461,812
E-1932	4005030	Realty Development Co. W.L.L.	213,896	213,896	76,103	263,069
E-1935	4005033	Ali H. Akbar & Partner Trading Partnership	187,571	187,571	149,313	516,654
E-1936	4005034	Al-Mojil Trading & Hotel Service Co.	22,236	22,151	5,852	20,249
E-1937	4005035	Aswak Al Kuwait Group Closely Held Co. Company	21,501	20,751	9,749	33,627

[ENGLISH ONLY] <u>Annex I</u>

UNSEQ claim No. ^a	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) ^b	Amount recommended (KWD)	Amount recommended (USD)
E-1938	4005036	Kuwait Comtec Company Ltd.	601,568	601,568	301,284	1,042,380
E-1939	4005037	Arab Suppliers to Contractors Co. W.L.L.	749,922	744,222	293,597	1,015,907
E-1941	4005049	Mohammed Ahmed Ibraheem & Partner Company	1,053,086	1,053,086	199,197	687,796
E-1942	4005050	Massad Co. W.L.L.	333,666	331,166	130,809	452,383
E-1943	4005051	Mohammed Saleh Marafie Trading and Contracting Co.; Mohamed Saleh Marafie and Partner W.L.L.	430,019	422,277	244,953	847,588
E-1944	4005052	Mahmoud Hashem Al Borno Company	231,779	229,779	153,522	531,218
E-1946	4005054	Institute for Private Education K.s.c.c.	532,616	529,616	272,410	941,992
E-1947	4005055	Hadia Trading Co. W.L.L.	86,635	85,885	68,631	237,478
E-1948	4005056	Moon Light Textiles Garments and Luxuries Co.	44,000	44,000	15,600	53,979
E-1949	4005057	Al Murgab Land Transport Co. W.L.L.	94,955	94,955	34,389	118,778
E-1950	4005058	Al Fatina Company	250,133	250,133	175,994	608,075
E-1951	4005059	Al-Nusif Plastic Industry	63,854	63,854	39,235	135,539
E-1952	4005060	Al-Dar Equipment & Trading Co.	550,736	550,736	296,806	1,025,827
E-1958	4005066	Al Shamekh for Meat & Sheep Trading Co.	21,900	21,900	11,412	39,488
E-1960	4005068	Habib Exchange Company	67,672	63,000	63,000	217,993
E-1961	4005069	Kuwait Papar Company W.L.L.	923,000	748,208	282,031	975,886
E-1962	4005070	Kuwait Chemical Company	352,129	349,129	122,682	424,152
E-1963	4005071	International Cleaning Contracting Co.	36,354	35,854	26,378	91,273
E-1964	4005072	Al-Qahtani & Partners Co. for Steel Furniture Industries	20,754	20,254	11,140	38,547
E-1965	4005073	Blue Star Contracting Co.	90,026	89,026	46,938	162,284
E-1966	4005074	Yousuf Al Salman Trading Co.	233,669	233,169	219,813	759,235

UNSEQ	UNCC	Claimant's name	Amount	Net amount	Amount	<u>Amount</u>
claim No. ^a	claim No.		<u>claimed</u> (KWD)	<u>claimed</u> (KWD) ^b	recommended (KWD)	recommended (USD)
E-1967	4005075	Qaser Najed for Sanitery Contracting & Mentenance	17,302	17,302		
E-1968	4005076	Kuwait Sea Sport Club	197,653	197,653	146,011	505,228
E-1969	4005077	Al-Jazirah for Entertainment Projects Company	214,183	212,683	61,636	213,273
E-1970	4005078	Abdul Rahim Akbar Trading and Contracting Co. W.L.L.	1,522,577	1,519,077	837,465	2,897,803
E-1971	4005079	Refrigeration & Oxygen L.T.D. W.L.L.	906,883	906,883	692,656	2,396,734
E-1972	4005080	National Medical Supply Co. / Ahmed Abdullah Al-Saraf and Partners	43,227	41,227	18,552	64,033
E-1973	4005081	Al Amein Company Equipment Trading & Contracting W.L.L.	1,231,541	1,228,241	108,240	374,533
E-1974	4005082	Al Sohail and Hassan Farhat Transport Co. / Hasan Al Sohail and Partners	77,830	77,830	37,220	128,761
E-1977	4005085	Marafi Electrical & Mechanical Works & Equipment Co. / Abdul Manaf Mohammad Rafie Husein Marafie & Co.	189,954	167,940	88,211	305,228
E-1978	4005086	Al-Omraniah Co. Ltd.	2,096,230	1,952,084	1,353,026	4,681,447
E-1981	4005089	Al Wazzan United Trading Co. W.L.L.	359,678	306,539	135,079	467,401
E-1982	4005090	Osman Al Ayar & Partners Co for General Trading & Contracting	613,458	613,458	429,682	1,486,789
E-1983	4005091	Al-Naser International Trading & Cont. Co.	1,134,738	1,014,424	312,659	1,081,865
E-1984	4005092	Al Arabiah Joint Company for Trade and Constructions W.L.L.	523,482	522,732	142,421	492,295
E-1985	4005093	Al Tameer Kuwaiti Company K.S.C. (Closed) (The Kuwaiti Construction Company)	455,561	421,917	11,524	39,875
E-1986	4005094	Sahel Sporting Club	64,901	64,901	59,942	207,412
E-1988	4005096	Al-Hashmia Real Estate Co.	770,405	770,405	118,683	410,490
E-1990	4005098	Al-Lail Video Recordings Co.	307,521	280,917	19,464	67,349
E-1993	4005101	Al-Shams Al-Mushriqeh for Photography Accessories, Electronic &	79,660	65,920	160	554

[ENGLISH ONLY] <u>Annex I</u>

UNSEQ	UNCC	<u>Claimant's name</u>	Amount	Net amount	Amount	Amount
claim No. ^a	<u>claim No.</u>		<u>claimed</u> (KWD)	<u>claimed</u> (KWD) ^b	recommended (KWD)	recommended (USD)
		Electrical Equip.				
E-1994	4005102	Marafie Sons General Trading Co. W.L.L. / Abdul Husain Mohammed Rafie Husain Marafie and Partners	562,650	478,630	330,813	1,144,682
E-1996	4005104	Mustafa Thunayan Al-Ghanim and Partners Company	141,987	140,637	45,456	157,287
E-1997	4005105	Afro Arab Petroleum and Petrochemicals Company	581,542	579,842	11,138	38,418
E-1998	4005106	Shuhab Mechanical & Electrical Contracting Co.	117,818	115,818	4,013	13,886
E-1999	4005107	United Building Co. S.A.K. (Closed)	2,678,238	2,264,753	546,349	1,890,481
E-2000	4005108	Jirfan Trading and Contracting Company W.L.L.	1,798,524	1,539,233	263,984	913,439
E-2001	4005109	Al-Yarmouk Sport Club	40,700	38,700	23,724	82,090
E-2003	4005111	Al Rayes Group Trading Company	640,386	635,386	334,041	1,153,102
E-2004	4005112	Al-Kazemi Travel Agencies Company W.L.L.	502,313	498,428	49,119	169,962
E-2005	4005113	United Shipping Trading and Contracting Services W.L.L.	915,707	913,572	83,898	290,305
E-2006	4005145	Muhammed Bukheel Gen. Trad. and Cont. Co. Partnership Co.	193,924	193,074	150,605	520,637
E-2007	4005146	Jawad Yali & Akram Sultan Co. W.L.L.	62,118	61,164	61,164	211,478
E-2008	4005147	Warba Insurance Company (S.A.K)	853,651	775,165	283,226	980,021
E-2009	4005148	Gulf Insurance Co. K.S.C.	2,454,309	2,234,850	1,543,892	5,338,518
E-2010	4005149	Al-Neerah Jewelery Co.	1,089,978	1,089,978	701,236	2,426,422
E-2011	4005150	The Gulf Contractor for Constructions Co.	34,133	34,133	12,055	41,682
E-2012	4005151	Burisli and Siddiq/Saleh Rashed Burisli & Khaled Siddiq W.L.L.	2,684,108	2,681,608	28,975	100,260
E-2013	4005152	Hempel Paints (Kuwait)	875,864	772,140	304,997	1,055,259
E-2014	4005153	Al Ahd-Al Jadeed - Company for Constructional	91,938	91,258	28,345	98,080
E-2015	4005154	Alamiah Building Company	1,146,177	946,750	420,408	1,454,699

UNSEQ claim No. ^a	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) ^b	Amount recommended (KWD)	Amount recommended (USD)
E-2016	4005156	Shuwaikh Trading Co W.L.L.	1,329,675	1,327,300	601,837	2,081,851
E-2017	4005157	The Modern Airconditioning & Refrigeration Co. W.L.L.	899,778	822,851	131,871	456,301
E-2018	4005158	Delta Travel Company / Nassir Mosaad Al-Sayer & Partners (W.L.L.)	45,071	43,744	19,945	68,850
E-2019	4005159	Al-Aziz Aluminium Company / Ali Husein Al-Essa & Partner W.L.L.	253,485	251,791	111,989	387,505
E-2021	4005161	Real Estate Resources Development Company	30,506	29,756	nil	nil
E-2022	4005162	Al Haither for Men's Clothing Co.	68,944	68,444	31,223	107,966
E-2023	4005163	Al-Jassim & Sheikh Alaian for General Trading Company (W.L.L.)	237,508	235,508	186,280	644,380
E-2024	4005164	Aroos Al-Jazira Textiles Co. W.L.L.	331,979	331,979	67,047	231,997
E-2026	4005166	Safran and Parteners Contracting Co.	44,384	44,384	30,220	104,567
E-2028	4005168	Al-Ajmi & Partner for General Contracting Co.	21,480	21,480	9,666	33,446
E-2030	4005170	Al-Najjar and Fahad Khoury General Trading and Contracting Co.	339,177	339,177	123,493	427,247
E-2031	4005171	Kuwait Engineering Operation and Management Co. K.S.C. (Closed)	153,643	152,243	44,802	155,024
E-2033	4005173	Al Rawafid Commercial Company W.L.L.	1,384,691	1,383,491	79,635	275,554
E-2178	4005287	Al Andalaus Operative Counite	150,990	150,990	66,286	229,028
E-2179	4005288	Al Amin Optical Co. W.L.L.	97,134	96,134	26,488	91,620
E-2180	4005289	Arabian Bulgarian Travel and Trading Company W.L.L.	267,382	264,507	58,386	201,618
E-2182	4005291	Al Banani Swimming Pools Co. / Abdulla Essa Al Saleh & Co. W.L.L.	36,080	35,080	29,662	102,637
E-2183	4005292	Kuwait Clearing Co.	85,409	83,039	34,986	120,957
E-2184	4005293	Basel Abu-Eid & Partners Trading Co. W.L.L.	37,330	36,330	22,715	78,599

[ENGLISH ONLY] Annex I

UNSEQ claim No. ^a	UNCC claim No.	<u>Claimant's name</u>	Amount claimed (KWD)	Net amount claimed (KWD) ^b	Amount recommended (KWD)	Amount recommended (USD)
E-2185	4005294	Al Sudasia Trading & Contracting	109,480	108,630	78,070	270,138
E-2186	4005295	Kuwait Ships Factory Company	128,080	127,080	93,664	324,097
E-2187	4005296	Al Jawza'a Tower Import and Export Co.	119,079	116,729	72,962	252,448
E-2188	4005297	Al Rawdah Furniture and Furnishing Co.	276,302	273,027	80,249	277,159
E-2189	4005298	Al Heashan General Trading & Contracting Co.	68,943	68,943	37,074	128,284
E-2190	4005299	Rima Ready Made Cloths Company	264,707	244,731	214,272	740,387
E-2191	4005300	Fadhel-Al Shammari Building Matereals & Contracting Co. W.L.L.	37,255	37,255	18,864	65,273
E-2192	4005301	Al Arabian Safira for Trading & Contracting Company (Najah Deep Kassoma & Partner (W.L.L.)	386,619	384,619	151,309	523,249
E-2193	4005302	Kuwait Beauty Co.	388,000	383,000	87,931	304,138
E-2196	4005305	Malek Al-Zuhur Co. Fahed Abdulah Fahed Al Lafe & Partner	406,510	406,510	348,294	1,205,170
E-2197	4005306	Al Omaraa Co. for Textiles and Ready Made Garments Trading W.L.L.	384,076	382,076	173,070	598,734
E-2198	4005307	Al-Mujawab Decoration & Paints Contracting Co.	53,000	53,000	33,645	116,131
E-2202	4005311	The Central Industries & A/C Works Co.	416,964	412,464	242,541	838,966
E-2203	4005312	Kaser Al Bustan Trading & General Cont. Co.	99,500	98,000	96,092	331,666
E-2204	4005313	The Kuwaiti Company for Development & Prepration of	91,765	90,765	13,262	45,744
		Projects				
E-2205	4005314	Al Abd El Gafor & El Abed	58,407	58,407	45,466	157,072
E-2206	4005315	Al-Yousifi General Trading Co. W.L.L.	299,089	297,639	64,927	224,620
E-2207	4005316	Al-Nahar Company for Industry Trading and Contracting	314,471	312,471	189,049	653,003
E-2209	4005317	Kuwaiti Engeneering Center Company W.L.L.	389,024	385,024	15,137	52,377

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY UNSEQ AND UNCC CLAIM NUMBER AND CLAIMANT NAME

UNSEQ claim No. ^a	UNCC claim No.	<u>Claimant's name</u>	Amount claimed (KWD)	Net amount claimed (KWD) ^b	Amount recommended (KWD)	Amount recommended (USD)
E-2211	4005319	Asas General Trading Co.	453,955	453,955	238,932	825,196
E-2212	4005320	Bader Abdul Wahab Al Qutami Sons Company	261,512	260,512	226,492	783,709
E-2213	4005321	Al Matrook & Hannoun Overland Transport Service & Auto Parts Co.	90,391	90,391	56,358	195,010
E-2215	4005323	Abd El Aziz, Abd-El Hamid E Awady for Trading W.L.L.	306,978	306,978	12,590	43,426
E-2216	4005324	Sumitomo Japanese Insurance Co. /	52,251	52,251	18,153	62,615
		Kuwait Agent W.L.L.				
E-2217	4005325	Dananeer Trading Co. W.L.L.	27,945	26,445	24,149	83,561
E-2219	4005327	Isslah General Trading & Contracting Co., Anwar Subhan Factory for Slabs	392,040	390,810	351,816	1,217,356
E-2220	4005328	The Gulf Automatic for Cement Blocks Co.	45,475	45,475	25,835	89,394
E-2221	4005329	Al Raha Exp. Imp. Co.	654,442	654,442	39,416	136,388
E-2223	4005331	Al-Bareeq Trading & Contrating Co.	148,775	148,775	78,897	272,379
E-2224	4005332	Foundations Technique Co.	618,402	618,402	252,579	873,976
E-2229	4005337	Al-Faisal Co. for Electrical and Electronic Services	184,655	184,655	15,581	53,872
E-2230	4005338	The Gulf Business Forms Co.	84,331	84,331	26,056	90,159
E-2231	4005339	Kazma Sport Club	265,462	265,462	143,984	498,215
		TOTAL	60,980,531	58,629,193	24,420,977	84,468,462

^a The UNSEQ number is the provisional claim number assigned to each claim by PAAC.

^b The "Net amount claimed" is the original amount claimed less the amount claimed for claim preparation costs and interest. As set forth in paragraphs 78 and 79 above, the Panel has made no recommendation with regard to these items.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: World Furnitur Co.

UNCC claim number: 4003882 UNSEO number: E-0765

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	1,255	1,255	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	95,620	73,149	Stock claim adjusted for valuation basis and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	4,940	2,452	Profits claim adjusted to reflect historical results for a 12-month indemnity period and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	101,815	76,856	
_	1		

Interest	11,536	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Salmy Co. Electrical & Electronic Appliances

UNCC claim number: 4004147
UNSEQ number: E-0984

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	1,461	875	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claims adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	29,847	23,861	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	12,962	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	1,800	1,400	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	4,852	nil	Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	50,922	26,136	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Arbash Jewelry Company W.L.L.

UNCC claim number: 4004095
UNSEQ number: E-1032

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	2,374,099		Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	27,546		Profits claim adjusted to reflect historical results, and for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	2,401,645	1,748,459	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Mechanical and Industrial Services Co.

UNCC claim number: 4004216
UNSEQ number: E-1109

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		<u>(KWD)</u>	
Loss of tangible property	202		Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	6,145		Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	6,347	4,902	

[ENGLISH ONLY] Annex II

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Burhan Kuwaiti Trading & Contracting Co. W.L.L. Claimant's name:

UNCC claim number: 4004441 UNSEO number: E-1304

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of contract	481,876	145,789	Original claim for loss of contracts reclassified to loss of contracts and other loss not categorised. Original loss of property claim and claim for loss of bad debts reclassified to loss of contracts. Contracts claims adjusted for evidentiary shortcomings. See paragraphs 25-34 of the report.
Loss of tangible property	798,611	290,615	Original loss of tangible property claim reclassified to loss of tangible property, stock, vehicles and contracts. Claim for restart costs reclassified to loss of tangible property. Tangible property claims adjusted for depreciation, maintenance and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	259,857	53,550	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	178,263	154,843	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	497,298	253,664	Profits claim adjusted to reflect historical results for a 12-month indemnity period and for windfall profits. See paragraphs 52-57 of the report.
Other loss not categorised	31,758	nil	See paragraphs 65-77 of the report.
TOTAL	2,247,663	898,461	
Claim preparation costs	7,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Sanea Cleaning Service Company W.L.L.

UNCC claim number: 4004393 UNSEQ number: E-1314

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	18,047	13,770	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	142,030	56,663	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	33,046	11,946	Profits claim adjusted to reflect historical results for a 12-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	193,123	82,379	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Altabai Restauran Sandwich Co.

UNCC claim number: 4004450 UNSEQ number: E-1343

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	77,628		Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	77,628	57,505	

Claim preparation costs	700	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Moudayan General Trading & Contracting Co.

UNCC claim number: 4004451 UNSEQ number: E-1344

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		<u>(KWD)</u>	
Loss of tangible property	5,626	5,626	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	114,999	91,215	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	72,010	8,150	Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to reflect historical results for a 12-month indemnity period and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	192,635	104,991	

Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Othman Trading & Cont. Co.

UNCC claim number: 4004693
UNSEO number: E-1585

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of tangible property	962,149	293,143	Original loss of tangible property claim reclassified to loss of tangible
			property, stock and vehicles. Tangible property claim adjusted for
			depreciation, insufficient evidence of reinstatement and evidentiary
			shortcomings. See paragraphs 39-48 of the report.
Loss of stock	164,749	17,229	Insufficient evidence to substantiate stock claim. Goods in transit claim
			adjusted for valuation basis, obsolescence and evidentiary shortcomings.
			See paragraphs 39-48 of the report.
Loss of vehicles	304,662	189,594	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary
			shortcomings. See paragraphs 39-48 of the report.
TOTAL	1,431,560	499,966	
CI :	1.025		

Claim preparation costs	1,825	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Ghannam United International Company

UNCC claim number: 4004739 UNSEO number: E-1615

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	9,850	7,880	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	17,098	14,512	Original loss of tangible property claim reclassified to loss of tangible property, stock, and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	288,990	237,342	Stock claim adjusted for stock build-up. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	3,500	2,257	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	15,895	10,045	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
Bad debts	54,504	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
Restart costs	1,375	nil	Insufficient evidence to substantiate claim. See paragraphs 63-64 of the report.
Other loss not categorised	46,145	333	Re-shipment expenses claim paid in full. Insufficient evidence to substantiate claims for bribes and payments to guards. See paragraphs 65-77 of the report.
TOTAL	437,357	272,369	
Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	33,177	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Boobiyan and Al-Falah International Computer & Communications Co.

UNCC claim number: 4004831 UNSEQ number: E-1723

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	9,400	7,520	Original loss of tangible property claim reclassified to loss of real property, tangible property, and stock. Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	2,901	2,303	Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	9,805	6,525	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	22,106	16,348	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Ali Hussain Ali Khaja and Partner Exchange Company Partnership

UNCC claim number: 4004990
UNSEQ number: E-1892

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Other loss not categorised	55,900	55,900	Original tangible property claim reclassified to other loss not categorised.
_			Claim recommended in full. See paragraphs 65-77 of the report.
TOTAL	55,900	55,900	

Claim preparation costs	1,818	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Moheet Real Estate Co. W.L.L.

UNCC claim number: 4005004
UNSEQ number: E-1906

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
	<u></u>	(KWD)	
Loss of stock	145,181	18,277	Original loss of tangible property claim reclassified to loss of stock and cash. Stock claim adjusted for valuation basis, stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	7,125	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of profits	30,288	12,517	Profits claim adjusted to reflect historical results, windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	182,594	30,794	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Anesah Al Oula Co.

UNCC claim number: 4005005 UNSEQ number: E-1907

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of tangible property	10,062	8,050	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	61,540	27,520	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	28,709	10,643	Profits claim adjusted to reflect historical results for a 12-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	100,311	46,213	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Dihani for Construction Materials & General Contracting Co.

UNCC claim number: 4005006
UNSEQ number: E-1908

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	37,794	30,235	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	196,765	102,790	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	63,646	63,646	Profits claim recommended in full. See paragraphs 52-57 of the report.
TOTAL	298,205	196,671	

Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Nadaw Interional General Trading and Contracting Co. W.L.L.

UNCC claim number: 4005007 UNSEO number: E-1909

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	19,053	19,053	Original loss of tangible property claim reclassified to loss of tangible
			property and stock. Tangible property claim recommended in full. See
			paragraphs 39-48 of the report.
Loss of stock	44,048	33,697	Stock claim adjusted for valuation basis and obsolescence. See paragraphs
			39-48 of the report.
Loss of profits	80,904	77,474	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of
			the report.
TOTAL	144,005	130,224	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Atiaf Textile Co. W.L.L.

UNCC claim number: 4005008
UNSEQ number: E-1910

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	13,792	13,792	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	175,230	86,739	Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	57,204	25,027	Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	246,226	125,558	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Bouzaid Phone Co. - Khalifa Ali Al Sag'abi & Partners / Company with Limited Liability

UNCC claim number: 4005010
UNSEQ number: E-1912

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		<u>(KWD)</u>	
Loss of tangible property	25,695	7,079	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	216,557	128,525	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of vehicles	2,500	2,112	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	53,690	40,267	Profits claim adjusted for windfall profits. See paragraphs 52-57 of the report.
TOTAL	298,442	177,983	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Suleman Center for General Trading & Contracting Co. W.L.L.

UNCC claim number: 4005011 UNSEO number: E-1913

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	243,725	134,099	Real property claim adjusted for maintenance, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of profits	217,291	nil	Loss of profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	461,016	134,099	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.
Interest	94,700	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Ali Yousif Al Muzaini Sons Co. / Partners Company with Limited Liability

UNCC claim number: 4005012
UNSEQ number: E-1914

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	120,492		Original loss of real property claim reclassified to loss of profit claim. Loss of profit claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	120,492	nil	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Meshaal and Lazem Trading Company

UNCC claim number: 4005013 UNSEQ number: E-1915

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	326,750	249,964	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	84,084	6,856	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	410,834	256,820	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Jeannie Boutiques Co.

UNCC claim number: 4005014
UNSEQ number: E-1916

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		<u>(KWD)</u>	
Loss of tangible property	15,910	14,182	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	98,158	60,964	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	36,528	24,606	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	150,596	99,752	

Claim preparation costs	7,195	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Mutahida Trading and Metas Co.

UNCC claim number: 4005015 UNSEQ number: E-1917

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	58,994	58,213	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence. Goods in transit claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	7,452	2,971	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	66,446	61,184	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Aqsa Computer Company

UNCC claim number: 4005016
UNSEQ number: E-1918

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	15,961	10,215	Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of stock	115,439	29,840	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	85,272	62,523	Profits claim adjusted for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	216,672	102,578	

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Osoul Trading Co. W.L.L./ Import, Export and Commission Agents

UNCC claim number: 4005017 UNSEO number: E-1919

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	8,403	8,148	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	65,860	26,967	Stock claim adjusted for valuation basis, stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	5,195	2,338	Profits claim adjusted for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	79,458	37,453	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Ghirnata for Xerox Company

UNCC claim number: 4005018
UNSEQ number: E-1920

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	32,010		Original loss of income producing property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	32,010	19,295	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Eva Trading Co. W.L.L.

UNCC claim number: 4005019
UNSEQ number: E-1921

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	76,972	9,999	Original loss of tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for valuation basis, stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	1	nil	Insufficient evidence to substantiate vehicle claim. See paragraphs 39-48 of the report.
Loss of profits	3,438	1,008	Profits claim adjusted to reflect historical results, windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	80,411	11.007	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Bahr Al-Hadi Readymade Clothes and Novelties Co.

UNCC claim number: 4005020 UNSEQ number: E-1922

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	Comments
Loss of stock	157,070	102,658	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for valuation basis and obsolescence. Goods in transit claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	60,482	42,423	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	217,552	145,081	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Saleh & Nafaa Trading Co./ Naema Abdul Wahab Saad Al Saleh & Partner W.L.L.

UNCC claim number: 4005022 UNSEQ number: E-1924

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of vehicles	20,000	10,087	Original loss of tangible property claim reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	36,149	23,905	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	56,149	33,992	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Abdulla A. Mughni & Co.

UNCC claim number: 4005023 UNSEQ number: E-1925

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	22,530	14,816	Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	277	277	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles and loss of profits. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	48,530	26,115	Stock claim adjusted for obsolescence and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	1,068	1,068	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	122,809	50,195	Original claims for tangible property, loss of income producing property and other loss not categorised reclassified to loss of profits. Profits claim adjusted to reflect historical results, windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
Bad debts	7,597	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
Other loss not categorised	2,024	nil	Insufficient evidence to substantiate claim. See paragraphs 65-77 of the report.
TOTAL	204,835	92,471	
Claim preparation costs	1.750		Governing Council's determination pending. See paragraph 79 of the

Claim preparation costs	1,750	Governing Council's determination pending. See paragraph 79 of the
		report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: International Popular Company for General Trading & Contracting

UNCC claim number:4005024UNSEO number:E-1926

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	6,900	5,520	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of stock	148,952	82,928	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	43,230	19,378	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	199,082	107,826	

Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Arab Group Trading & Contracting Co. W.L.L.

UNCC claim number: 4005025 UNSEQ number: E-1927

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of tangible property	106,977	106,977	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	77,438	49,461	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	28,837	20,495	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	213,252	176,933	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Hamad & Firoze Trading & Contracting Co. W.L.L.

UNCC claim number: 4005027 UNSEQ number: E-1929

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	56,755	43,417	Original loss of tangible property claim reclassified to loss of stock and cash. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	2,070	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Bad debts	73,191	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	132,016	43,417	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: World Wide for Development & Trading Company

UNCC claim number: 4005028 UNSEQ number: E-1930

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	13,712	10,970	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	33,327	4,604	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	25,706	486	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	167,413	94,954	Loss of vehicles claim adjusted to reflect M.V.V. Table values, maintenance, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	7,402	nil	Loss of profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	9,555	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	257,115	111,014	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Rashed & Al Owdah Trading Co.

UNCC claim number: 4005029 UNSEQ number: E-1931

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	155,865	73,536	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	71,988	59,990	Profits claim adjusted to reflect historical results for a 10-month indemnity period. See paragraphs 52-57 of the report.
TOTAL	227,853	133,526	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Realty Development Co. W.L.L.

UNCC claim number: 4005030
UNSEQ number: E-1932

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	65,086	52,069	Original loss of real property claim reclassified to loss of real property and loss of profits. Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of profits	148,810	24,034	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	213,896	76,103	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Ali H. Akbar & Partner Trading Partnership

UNCC claim number: 4005033 UNSEQ number: E-1935

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	169,179	135,400	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up and obsolescence. Insufficient evidence to substantiate goods in transit claim. See paragraphs 39-48 of the report.
Loss of profits	18,392	13,913	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	187,571	149,313	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Mojil Trading & Hotel Service Co.

UNCC claim number: 4005034
UNSEQ number: E-1936

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	18,906	5,852	Loss of stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	3,245	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
TOTAL	22,151	5,852	

Claim preparation costs	85	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Aswak Al Kuwait Group Closely Held Co. Company

UNCC claim number: 4005035 UNSEQ number: E-1937

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	1,601	nil	Insufficient evidence to substantiate real property claim. See paragraphs
			35-38 of the report.
Loss of profits	19,150	9,749	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of
			the report.
TOTAL	20,751	9,749	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwait Comtec Company Ltd.

UNCC claim number: 4005036 UNSEQ number: E-1938

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	78,000		Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	243,199	166,105	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Original loss of contract claim reclassified to loss of tangible property, profits and restart costs. Tangible property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	119,100	83,453	Vehic les claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	110,840	14,450	Profits claim adjusted to reflect historical results, windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
Bad debts	22,429	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
Restart costs	28,000	nil	Insufficient evidence to substantiate claim for restart costs. See paragraphs 63-64 of the report.
TOTAL	601,568	301,284	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Arab Suppliers to Contractors Co. W.L.L.

UNCC claim number: 4005037 UNSEQ number: E-1939

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	122,091	100,427	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	389,995	180,596	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	18,603	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of profits	37,324	12,574	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	176,209	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	744,222	293,597	

Claim preparation costs	5,700	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Mohammed Ahmed Ibraheem & Partner Company

UNCC claim number: 4005049
UNSEQ number: E-1941

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	827,844	30,266	Original loss of tangible property claim reclassified to loss of stock. Insufficient evidence to substantiate stock claim. Claim for goods in transit adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	225,242	168,931	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	1,053,086	199,197	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Massad Co. W.L.L.

UNCC claim number: 4005050
UNSEO number: E-1942

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	1,577	1,577	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and loss of profit. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	51,782	33,658	Goods in transit claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of cash	4,000	4,000	Claim for loss of cash recommended in full. See paragraphs 39-48 of the report.
Loss of profits	269,455	91,574	Profits claim adjusted to reflect historical results for a nine-month indemnity period and for windfall profits. See paragraphs 52-57 of the report.
Bad debts	4,352	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	331,166	130,809	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Mohammed Saleh Marafie Trading and Contracting Co.; Mohamed Saleh Marafie and Partner W.L.L.

UNCC claim number: 4005051 UNSEO number: E-1943

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	395,193	221,932	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	27,084	23,021	Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	422,277	244,953	

Claim preparation costs	7,742	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Mahmoud Hashem Al Borno Company

UNCC claim number: 4005052 UNSEQ number: E-1944

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	229,779		Original loss of tangible property claim reclassified to loss of stock. Stock claims adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	229,779	153,522	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Institute for Private Education K.s.c.c.

UNCC claim number: 4005054
UNSEQ number: E-1946

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	12,250	9,800	Original claim for other loss not categorised reclassified to real property. Real property claim for repairs adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	153,273	153,273	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	92,649	54,200	Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	16,131	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	1	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of profits	255,312	55,137	Profits claim adjusted to reflect historical results, and for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	529,616	272,410	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Hadia Trading Co. W.L.L.

UNCC claim number: 4005055
UNSEQ number: E-1947

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	<u>recommended</u> (KWD)	
Loss of stock	85,789		Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of profits	96	nil	Loss of profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	85,885	68,631	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Moon Light Textiles Garments and Luxuries Co.

UNCC claim number: 4005056 UNSEQ number: E-1948

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	44,000		Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	44,000	15,600	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Murgab Land Transport Co. W.L.L.

UNCC claim number: 4005057 UNSEQ number: E-1949

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	53,095	nil	Original loss of tangible property claim reclassified to loss of stock and vehicles. Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of vehicles	15,700	14,769	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	26,160	19,620	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	94,955	34,389	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Fatina Company

UNCC claim number: 4005058
UNSEQ number: E-1950

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		(KWD)	
Loss of tangible property	6,294	6,068	Original loss of tangible property claim reclassified to loss of tangible
			property and stock. Tangible property claim adjusted for depreciation.
			See paragraphs 39-48 of the report.
Loss of stock	131,962	87,562	Original loss of tangible property claim reclassified to include loss of
			stock. Stock claim adjusted for valuation basis, obsolescence and
			evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	111,877	82,364	Profits claim adjusted to reflect historical results and for evidentiary
			shortcomings. See paragraphs 52-57 of the report.
TOTAL	250,133	175,994	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Nusif Plastic Industry

UNCC claim number: 4005059
UNSEQ number: E-1951

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	109	109	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	25,823	16,540	Stock claim adjusted for evidentiary shortcomings. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	2,250	2,250	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	35,672	20,336	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	63,854	39,235	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Dar Equipment & Trading Co.

UNCC claim number: 4005060
UNSEQ number: E-1952

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	87,404	69,923	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for insufficient
			evidence of reinstatement. See paragraphs 39-48 of the report
Loss of stock	355,188	118,739	Stock claim adjusted for valuation basis, stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	108,144	108,144	Profits claim recommended in full. See paragraphs 52-57 of the report.
TOTAL	550,736	296,806	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Shamekh for Meat & Sheep Trading Co.

UNCC claim number: 4005066
UNSEO number: E-1958

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of vehicles	21,900	,	Original loss of tangible property claim reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
TOTAL	21,900	11,412	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Habib Exchange Company

UNCC claim number: 4005068
UNSEQ number: E-1960

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
Loss of tangible property	63,000	(KWD) 63,000	Tangible property claim recommended in full. See paragraphs 39-48 of the report.
TOTAL	63,000	63,000	

Claim preparation costs	4,672	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

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168,792

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwait Papar Company W.L.L.

UNCC claim number: 4005069 UNSEO number: E-1961

Interest

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		<u>(KWD)</u>	
Loss of real property	62,930	40,275	Original claim for loss of tangible property and loss of profit reclassified to claims for real property, tangible property, claim preparation costs and interest. Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	162,562	74,795	Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	362,000	73,210	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	160,716	93,751	Profits claim adjusted to reflect historical results for a seven-month indemnity period. See paragraphs 52-57 of the report.
TOTAL	748,208	282,031	
Claim preparation costs	6,000	n.a.	Governing Council's determination pending. See paragraph 79 of the

report.

Governing Council's determination pending. See paragraph 78 of the

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwait Chemical Company

UNCC claim number: 4005070
UNSEQ number: E-1962

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	7,741		Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	265,500		Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	75,888		Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	349,129	122,682	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: International Cleaning Contracting Co.

UNCC claim number: 4005071 UNSEO number: E-1963

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	26,378	26,378	Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	9,476	nil	Original loss of contracts claim reclassified to loss of profits. Loss of profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	35,854	26,378	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Qahtani & Partners Co. for Steel Furniture Industries

UNCC claim number: 4005072 UNSEQ number: E-1964

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
Loss of tangible property	20,254		Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	20,254	11,140	
TOTAL	20,234	11,140	<u> </u>

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Blue Star Contracting Co.

UNCC claim number: 4005073
UNSEQ number: E-1965

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	50,051		Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	12,350	7,225	Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	1,500	550	Vehicle claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	25,125	12,024	Profits claim adjusted to reflect historical results for a 12-month indemnity period. See paragraphs 52-57 of the report.
TOTAL	89,026	46,938	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Yousuf Al Salman Trading Co.

UNCC claim number: 4005074
UNSEQ number: E-1966

<u>Category of loss</u>	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	41,802	41,802	Original loss of tangible property claim reclassified to loss of tangible
			property and stock. Tangible property claim recommended in full. See
			paragraphs 39-48 of the report.
Loss of stock	66,679	53,343	Stock claim adjusted for obsolescence. See paragraphs 39-48 of the
			report.
Loss of profits	124,688	124,668	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57
			of the report.
TOTAL	233,169	219,813	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Qaser Najed for Sanitery Contracting & Mentenance

UNCC claim number: 4005075 UNSEQ number: E-1967

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	8,741	4,808	Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	8,561	3,852	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	17,302	8,660	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwait Sea Sport Club

UNCC claim number: 4005076
UNSEO number: E-1968

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	46,554	28,775	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	106,815	87,200	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	4,374	1,575	Original claim for other loss not categorised reclassified to loss of stock. Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	5,750	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	34,160	28,461	Original loss of tangible property claim and other loss not categorised claim reclassified to include loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	197,653	146,011	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Jazirah for Entertainment Projects Company

UNCC claim number: 4005077 UNSEO number: E-1969

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of tangible property	65,986	61,636	Original loss of tangible property claim reclassified to loss of tangible property, vehicles, other losses not categorised and claim preparation costs. Tangible property claim adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	1,685	nil	Insufficient evidence to substantiate vehicle claim. See paragraphs 39-48 of the report.
Other loss not categorised	145,012	nil	See paragraphs 67-69 of the report.
TOTAL	212,683	61,636	
	•		-
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Abdul Rahim Akbar Trading and Contracting Co. W.L.L.

UNCC claim number: 4005078 UNSEQ number: E-1970

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	76,370	43,976	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	1,442,707	793,489	Stock claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	1,519,077	837,465	

Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Refrigeration & Oxygen L.T.D. W.L.L.

UNCC claim number: 4005079
UNSEQ number: E-1971

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	63,331	50,665	Original loss of tangible property reclassified to loss of real property, tangible property, stock, vehicles and other loss not categorised. Real property claim adjusted for evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	319,760	130,606	Tangible property claim adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	103,343	93,009	Original loss of tangible property claim reclassified to include loss of stock. Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of vehicles	6,580	5,264	Original loss of tangible property claim reclassified to include loss of vehicles. Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	413,112	413,112	Profits claim recommended in full. See paragraphs 52-57 of the report.
Other loss not categorised	757	nil	See paragraphs 65-77 of the report.
TOTAL	906,883	692,656	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: National Medical Supply Co. / Ahmed Abdullah Al-Saraf and Partners

UNCC claim number: 4005080
UNSEQ number: E-1972

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	41,227		Profits claim adjusted for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	41,227	18,552	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Amein Company Equipment Trading & Contracting W.L.L.

UNCC claim number: 4005081 UNSEO number: E-1973

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of contract	503,454	nil	Original loss of contract claim reclassified to loss of contracts and loss of profits. See paragraphs 27-29 of the report.
Loss of tangible property	9,915	2,410	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	447,980	103,329	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	11,439	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	2,972	2,501	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	15,750	nil	Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	211,083	nil	Original claim for claim preparation costs reclassified to claim preparation costs and bad debts. Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
Other loss not categorised	25,648	nil	Original loss of interest claim reclassified to other loss not categorised. Insufficient evidence to substantiate claim for other losses not categorised. See paragraphs 65-77 of the report.
TOTAL	1,228,241	108,240	
Claim preparation costs	3,300	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Sohail and Hassan Farhat Transport Co./ Hasan Al Sohail and Partners

UNCC claim number: 4005082
UNSEQ number: E-1974

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	Comments
Loss of vehicles	70,000	34,030	Original loss of income producing property claim reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	7,830	3,190	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	77,830	37,220	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Marafi Electrical & Mechanical Works & Equipment Co. / Abdul Manaf Mohammad Rafie Husein Marafie & Co.

UNCC claim number: 4005085
UNSEQ number: E-1977

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of stock	150,789	88,211	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	13,151	nil	Original loss of contract claim reclassified to loss of profits. Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Other loss not categorised	4,000	nil	Insufficient evidence to substantiate claim for guard expenses. See paragraphs 65-77 of the report.
TOTAL	167,940	88,211	

Claim preparation costs	725		Governing Council's determination pending. See paragraph 79 of the report.
Interest	21,289	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Omraniah Co. Ltd.

UNCC claim number: 4005086 UNSEQ number: E-1978

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	48,336	41,761	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	1,561,533	1,194,573	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	1,947	1,947	Loss of cash claim recommended in full. See paragraphs 39-48 of the report.
Loss of vehicles	478	478	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	334,861	114,267	Profits claim adjusted to reflect historical results for a nine-month indemnity period. See paragraphs 52-57 of the report.
Other loss not categoris ed	4,929	nil	Original claim for payment or relief to others reclassified to claim for other loss not categorised. Insufficient evidence to substantiate claim. See paragraphs 65-77 of the report.
TOTAL	1,952,084	1,353,026	
Claim preparation costs	7,500	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	136,646	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Wazzan United Trading Co. W.L.L.

UNCC claim number: 4005089
UNSEQ number: E-1981

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of contract	29,953	23,962	Original loss of contract claim reclassified to loss of contract and loss of profits. Contract claim adjusted for evidentiary shortcomings. See paragraphs 25-34 of the report.
Loss of real property	65,000	35,750	Loss of real property claim adjusted for evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	24,355	23,356	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim for fixed assets adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	111,423	45,532	Stock claim adjusted for evidentiary shortcomings. Insufficient evidence to substantiate claim for loss of goods in transit. See paragraphs 39-48 of the report.
Loss of vehicles	6,500	6,479	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	53,000	nil	Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	16,308	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	306,539	135,079	

Claim preparation costs	2,200	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.
Interest	50,939	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Osman Al Ayar & Partners Co. for General Trading & Contracting

UNCC claim number: 4005090
UNSEQ number: E-1982

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	613,458		Tangible property claim for fixed assets adjusted for depreciation. See paragraphs 39-48 of the report.
TOTAL	613,458	429,682	

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Annex II

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Naser International Trading & Cont. Co.

UNCC claim number: 4005091 UNSEO number: E-1983

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of contract	120,871	nil	Original loss of contracts claim reclassified to loss of contracts and loss of profits. See paragraphs 25-34 of the report.
Loss of real property	6,804	5,443	Real property adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	89,186	34,639	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles and loss of profit. Tangible property claim adjusted for depreciation, maintenance and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	322,073	256,511	Stock claim adjusted for evidentiary shortcomings. Insufficient evidence to substantiate claim for loss of goods in transit. See paragraphs 39-48 of the report.
Loss of cash	3,040	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	12,032	11,950	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	211,407	nil	Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	172,949	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
Restart costs	27,232	4,116	Original claim for other loss not categorised reclassified to other loss not categorised and restart costs. Restart costs claim adjusted for evidentiary shortcomings. See paragraphs 63-64 of the report.
Other loss not categorised	48,830	nil	Insufficient evidence to substantiate claim. See paragraphs 65-77 of the report.
TOTAL	1,014,424	312,659	

Claim preparation costs	9,613	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	110,701	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Arabiah Joint Company for Trade and Constructions W.L.L.

UNCC claim number: 4005092
UNSEQ number: E-1984

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of stock	425,400	64,910	Original loss of tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for valuation basis, stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	35,000	30,762	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	62,332	46,749	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	522,732	142,421	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Tameer Kuwaiti Company K.S.C. (Closed) (The Kuwaiti Construction Company)

UNCC claim number: 4005093 UNSEQ number: E-1985

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	74,344	11,524	Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of profits	347,573	nil	Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	421,917	11,524	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.
Interest	31,644	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Sahel Sporting Club

UNCC claim number: 4005094
UNSEQ number: E-1986

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	60,619	57,159	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of vehicles	4,282	2,783	Original loss of tangible property claim reclassified to include loss of vehicles. Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	64,901	59,942	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Hashmia Real Estate Co.

UNCC claim number: 4005096
UNSEQ number: E-1988

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of real property	115,000	92,000	Real property claim adjusted for maintenance. See paragraphs 35-38 of
			the report.
Loss of tangible property	135,593	nil	Original loss of tangible property claim reclassified to loss of tangible
			property, stock and vehicles. Insufficient evidence to support tangible
			property claims. See paragraphs 39-48 of the report.
Loss of stock	105,676	nil	Insufficient evidence to support stock claim. See paragraphs 39-48 of the
			report.
Loss of vehicles	26,000	10,402	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs
			39-48 of the report.
Loss of profits	388,136	16,281	Profits claim adjusted to reflect historical results and for windfall profits.
			See paragraphs 52-57 of the report.
TOTAL	770,405	118,683	

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al-Lail Video Recordings Co.

UNCC claim number: 4005098 UNSEO number: E-1990

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended (KWD)	
Loss of tangible property	77,855	19,464	Original loss of tangible property claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	64,007	nil	Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of cash	3,165	nil	Insufficient evidence to substantiate loss of cash claim. See paragraphs 39-48 of the report.
Loss of profits	67,150	nil	Insufficient evidence to substantiate profits claim. See paragraphs 52-57 of the report.
Other loss not categorised	68,740	nil	Insufficient evidence to substantiate claims for other losses not categorised. See paragraphs 65-77 of the report.
TOTAL	280,917	19,464	
Claim preparation costs	2,725	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	23,879	n.a.	Governing Council's determination pending. See paragraph 78 of the

report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Shams Al-Mushriqeh for Photography Accessories, Electronic & Electrical Equip.

UNCC claim number: 4005101 UNSEQ number: E-1993

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	11,243	160	Original loss of tangible property claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	29,567	nil	Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of cash	310	nil	Insufficient evidence to substantiate loss of cash claim. See paragraphs 39-48 of the report.
Loss of profits	23,100	nil	Insufficient evidence to substantiate profits claim. See paragraphs 52-57 of the report.
Other loss not categorised	1,700	nil	Insufficient evidence to substantiate other losses not categorised. See paragraphs 65-77 of the report.
TOTAL	65,920	160	
Claim preparation costs	2,100	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	11,640	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Marafie Sons General Trading Co. W.L.L./ Abdul Husain Mohammed Rafie Husain Marafie and Partners

UNCC claim number: 4005102 UNSEQ number: E-1994

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	759	759	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	435,065	295,844	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	11,006	8,710	Vehicles claim adjusted to the M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Other loss not categorised	31,800	25,500	Original claims for loss of business transaction and loss due to payment or relief to others reclassified to other loss not categorised. Claim adjusted for evidentiary shortcomings. See paragraphs 65-77 of the report.
TOTAL	478,630	330,813	
Claim preparation costs	4,350	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	79,670	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Mustafa Thunayan Al-Ghanim and Partners Company

UNCC claim number: 4005104
UNSEQ number: E-1996

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	2,541	2,033	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	24,414	18,543	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claims adjusted for insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	25,114	12,993	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	15,057	7,399	Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	55,345	4,488	Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to reflect historical results for an eight-month indemnity period, windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
Bad debts	18,166	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	140,637	45,456	
Claim preparation costs	1,350	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Afro Arab Petroleum and Petrochemicals Company

UNCC claim number: 4005105 UNSEQ number: E-1997

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	579,842		Original claim for loss of contracts reclassified to loss of profits. Loss of profits claim adjusted to reflect historical results for a twelve-month indemnity period, and for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	579,842	11,138	

Claim preparation costs	1,700	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Shuhab Mechanical & Electrical Contracting Co.

UNCC claim number: 4005106
UNSEQ number: E-1998

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		<u>(KWD)</u>	
Loss of tangible property	3,392	3,392	Original loss of tangible property claim reclassified to loss of tangible
			property and stock. Tangible property claim for fixed assets recommended in full. See paragraphs 39-48 of the report.
Loss of stock	72,565	621	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	39,861	nil	Original loss of contracts claim reclassified to loss of profits claim. Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	115,818	4,013	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

410,485

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: United Building Co. S.A.K. (Closed)

UNCC claim number: 4005107 UNSEQ number: E-1999

Interest

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of tangible property	806,630	465,957	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for
			depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	60,458	43,530	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	53,894	36,862	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Bad debts	1,343,771	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	2,264,753	546,349	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 79 of the

report.

report.

Governing Council's determination pending. See paragraph 78 of the

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Jirfan Trading and Contracting Company W.L.L.

UNCC claim number: 4005108
UNSEQ number: E-2000

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	573,504	239,450	Original loss of tangible property claim reclassified to loss of tangible property, cash, vehicles and other loss not categorised. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	14,228	5,034	Claim for loss of petty cash recommended in full. Insufficient evidence to substantiate claim for loss of casual labour cash. See paragraphs 39-48 of the report.
Loss of vehicles	39,678	19,500	Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Payment or relief to others	31,500	nil	Insufficient evidence to substantiate claim for payment or relief to others claim. See paragraphs 49-51 of the report.
Loss of profits	554,160	nil	Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	281,990	nil	Insufficient evidence to substantiate claim for bad debts. See paragraphs 58-62 of the report.
Restart costs	36,000	nil	Insufficient evidence to substantiate claim for restart costs. See paragraphs 63-64 of the report.
Other loss not categorised	8,173	nil	Insufficient evidence to substantiate claim for other loss not categorised. See paragraphs 65-77 of the report.
TOTAL	1,539,233	263,984	

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	255,291	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Yarmouk Sport Club

UNCC claim number: 4005109
UNSEQ number: E-2001

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	25,000	12,500	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of vehicles	13,700	11,224	Vehicles claim adjusted to reflect M.V.V. Table values and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	38,700	23,724	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Rayes Group Trading Company

UNCC claim number: 4005111
UNSEO number: E-2003

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	45,000	36,000	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	87,446	46,796	Original loss of tangible property claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	2,700	nil	Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of cash	2,000	nil	Insufficient evidence to substantiate loss of cash claim. See paragraphs 39-48 of the report.
Loss of profits	486,240	251,245	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
Restart costs	12,000	nil	Original other loss not categorised reclassified to loss due to restart of business. Insufficient evidence to substantiate claim for restart costs. See paragraphs 63-64 of the report.
TOTAL	635,386	334,041	
	<u>. </u>		
Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Kazemi Travel Agencies Company W.L.L.

UNCC claim number: 4005112
UNSEQ number: E-2004

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended (KWD)	
Loss of real property	48,383	37,798	Original real property claim reclassified to real property and loss due to restart of business. Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	20,583	11,321	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	1,430	nil	Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of cash	33,869	nil	Original claim for loss not categorised reclassified to other loss not categorised, loss of cash, loss of bad debts and loss due to restart of business. Insufficient evidence to substantiate claim for loss of cash. See paragraphs 39-48 of the report.
Bad debts	332,503	nil	Insufficient evidence to substantiate claim for bad debts. See paragraphs 58-62 of the report.
Restart costs	6,000	nil	Insufficient evidence to substantiate loss due to restart of business claims. See paragraphs 63-64 of the report.
Other loss not categorised	55,660	nil	Insufficient evidence to substantiate other loss not categorised. See paragraphs 65-77 of the report.
TOTAL	498,428	49,119	
Claim preparation costs	3,885	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: United Shipping Trading and Contracting Services W.L.L.

UNCC claim number: 4005113
UNSEQ number: E-2005

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	9,524	nil	Original loss of real property claim reclassified to loss of real property, tangible property and loss due to restart of business. Insufficient evidence to substantiate real property claim. See paragraphs 35-38 of the report.
Loss of tangible property	79,473	44,940	Original loss of tangible property claim reclassified to loss of real property, tangible property, cash and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	5,416	458	Claim for foreign currency recommended in full. Insufficient evidence to substantiate other cash claims. See paragraphs 39-48 of the report.
Loss of vehicles	74,018	38,500	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	712,806	nil	Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Restart costs	28,535	nil	Original other loss not categorised claim reclassified to other loss not categorised and loss due to restart of business. Insufficient evidence to substantiate claim for restart costs. See paragraphs 63-64 of the report.
Other loss not categorised	3,800	nil	See paragraphs 65-77 of the report.
TOTAL	913,572	83,898	
Claim preparation costs	2,135	n.a.	Governing Council's determination pending. See paragraph 79 of the

Claim preparation costs	2,135	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Muhammed Bukheel Gen. Trad. and Cont. Co. Partnership Co.

UNCC claim number: 4005145 UNSEQ number: E-2006

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	12,722	10,178	Original loss of tangible property claim reclassified to loss of tangible
			property and stock. Tangible property claim adjusted for insufficient
			evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	119,802	95,842	Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of profits	60,550	44,585	Profits claim adjusted to reflect historical results and for windfall profits.
			See paragraphs 52-57 of the report.
TOTAL	193,074	150,605	

Claim preparation costs	850	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Jawad Yali & Akram Sultan Co. W.L.L.

UNCC claim number: 4005146
UNSEQ number: E-2007

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	61,164	61,164	Profits claim recommended in full. See paragraphs 52-57 of the report.
TOTAL	61,164	61,164	

Claim preparation costs	954	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Warba Insurance Company (S.A.K)

UNCC claim number: 4005147
UNSEQ number: E-2008

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended (KWD)	
Loss of tangible property	4,469		Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Payment or relief to others	309,730	278,757	Original payment or relief to others reclassified to payment or relief to others and loss of profit. Payment or relief to others claim adjusted for evidentiary shortcomings. See paragraphs 49-51 of the report.
Loss of profits	460,966	nil	Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	775,165	283,226	

Claim preparation costs	6,800	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.
Interest	71,686	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Gulf Insurance Co. K.S.C.

UNCC claim number: 4005148
UNSEQ number: E-2009

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of real property	90,344	54,206	Real property claim adjusted for maintenance and evidentiary shortcomings.
			See paragraphs 35-38 of the report.
Loss of tangible property	36,636	33,618	Original loss of tangible property claim reclassified to loss of tangible property, vehicles and payment or relief to others. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	4,592	nil	Original loss of cash claim reclassified to include loss of cash and other loss not categorised. Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	2,934	2,934	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Payment or relief to others	144,908	72,454	Original payment or relief to others claim reclassified to payment or relief to
			others, loss of profits and restart costs. Payment or relief to others claim
			adjusted for evidentiary shortcomings. See paragraphs 49-51 of the report.
Loss of profits	1,896,697	1,380,061	Original loss of profits claim reclassified to loss of profits and payment or relief to others. Profits claim adjusted to reflect historical results for a nine-month indemnity period. See paragraphs 52-57 of the report.
Restart costs	58,120	nil	Insufficient evidence to substantiate restart costs claim. See paragraphs 63-64 of the report.
Other loss not categorised	619	619	Claim for other loss not categorised recommended in full. See paragraphs 65-77
-			of the report.
TOTAL	2,234,850	1,543,892	
	_		
Claim propagation costs	6 100	-	Coverning Councille determination panding. See nongereath 70 of the report

Claim preparation costs	6,100	n.a.	Governing Council's determination pending. See paragraph 79 of the report.
Interest	213,359	n.a.	Governing Council's determination pending. See paragraph 78 of the report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Neerah Jewelery Co.

UNCC claim number: 4005149
UNSEQ number: E-2010

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of stock	1,089,978	701,236	Original loss of tangible property claim reclassified to loss of stock. Stock
			claim adjusted for valuation basis, obsolescence and evidentiary
			shortcomings. See paragraphs 39-48 of the report.
TOTAL	1,089,978	701,236	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: The Gulf Contractor for Constructions Co.

UNCC claim number: 4005150
UNSEQ number: E-2011

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
Loss of tangible property	3,135	(KWD) 1,848	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	1,650	nil	Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of vehicles	8,675	7,350	Vehicles claim adjusted to the values per the MVV table. See paragraphs 39-48 of the report.
Loss of profits	20,673	2,857	Profits claim adjusted to reflect historical results for a 12-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	34.133	12.055	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Burisli and Siddiq / Saleh Rashed Burisli & Khaled Siddiq W.L.L.

UNCC claim number: 4005151 UNSEQ number: E-2012

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		<u>(KWD)</u>	
Loss of real property	3,756	3,751	Real property claim adjusted for evidentiary shortcomings. See paragraphs
			35-38 of the report.
Loss of tangible property	25,224	25,224	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of vehicles	1	nil	Original loss of tangible property claim reclassified to include loss of vehicles. Insufficient evidence to substantiate vehicles claim. See paragraphs 39-48 of the report.
Other loss not categorised	2,652,627	nil	See paragraphs 70-76 of the report.
TOTAL	2,681,608	28,975	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

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Interest

Annex II

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Hempel Paints (Kuwait)

UNCC claim number: 4005152
UNSEQ number: E-2013

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of real property	23,929	15,135	Insufficient evidence to substantiate real property claim for consultation fees. Real
			property claim for repairs adjusted for maintenance and evidentiary shortcomings.
			See paragraphs 35-38 of the report.
Loss of tangible property	39,758	31,056	Original loss of tangible property claim reclassified to loss of tangible property, stock,
			cash, vehicles and real property. Tangible property claim adjusted for depreciation
			and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	273,251	107,861	<i>a</i>
			Insufficient evidence to substantiate goods in transit claim. See paragraphs 39-48 of
			the report.
Loss of cash	1,053	nil	Insufficient evidence to substantiate claim. See paragraphs 39-48 of the report.
Loss of vehicles	8,041	6,074	Vehicles claim adjusted to reflect MVV table values. See paragraphs 39-48 of the
			report.
Loss of profits	100,024	26,286	Profits claim adjusted to reflect historical results and for windfall profits. See
			paragraphs 52-57 of the report.
Bad debts	293,628	118,585	Claim adjusted for evidentiary shortcomings. See paragraphs 58-62 of the report.
Restart costs	13,315	nil	Original restart costs claim reclassified to restart costs and loss of real property.
			Insufficient evidence to substantiate restart costs claim. See paragraphs 63-64 of the
			report.
Other loss not categorised	19,141	nil	Original other loss not categorised reclassified to loss not categorised and claim
			preparation costs. See paragraphs 65-77 of the report.
TOTAL	772,140	304,997	
Claim preparation costs	5,920	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

n.a. Governing Council's determination pending. See paragraph 78 of the report.

97,804

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Ahd-Al Jadeed - Company For Constructional

UNCC claim number: 4005153
UNSEQ number: E-2014

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	79,708	24,062	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	8,450	1,489	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	3,100	2,794	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
TOTAL	91,258	28,345	

Claim preparation costs	680	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Alamiah Building Company

UNCC claim number: 4005154
UNSEQ number: E-2015

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of contract	8,697	3,200	Original loss of contract reclassified to loss of contract and loss of profits. Contract claim adjusted for evidentiary shortcomings. See paragraphs 25-34 of the report.
Loss of real property	198,317	58,582	Loss of real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	445,627	278,992	Original loss of tangible property claim reclassified to loss of tangible property, stock, vehicles and other loss not categorised. Tangible property claims adjusted for depreciation, maintenance, and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	203,925	68,703	Stock claim adjusted for obsolescence and evidentiary shortcomings. Claim for goods in transit adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	12,346	431	Insufficient evidence to substantiate loss of vehicles claim. Claim for repairs to vehicles adjusted for maintenance. See paragraphs 39-48 of the report.
Loss of profits	37,188	nil	Insufficient evidence to substantiate profits claim. See paragraphs 52-57 of the report.
Restart costs	10,500	10,500	Claim preparations costs reclassified to restart costs. Claim for restart costs recommended in full. See paragraphs 63-64 of the report.
Other loss not categoris ed	30,150	nil	Insufficient evidence to substantiate claim. See paragraphs 65-77 of the report.
TOTAL	946,750	420,408	

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Shuwaikh Trading Co. - W.L.L.

UNCC claim number: 4005156
UNSEQ number: E-2016

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended (KWD)	
Loss of real property	1,302	190	Real property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	27,569	14,310	Original loss of contract claim reclassified to loss of tangible property and stock. Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	814,446	506,442	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	6,270	6,270	Cash claim recommended in full. See paragraphs 39-48 of the report.
Loss of vehicles	25,879	15,399	Claim for repairs adjusted for maintenance and evidentiary shortcomings. Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	173,530	57,541	Original payment or relief to others claim reclassified to loss of profits. Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
Bad debts	251,951	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
Restart costs	7,876	1,685	Original restart costs claim reclassified to restart costs, loss of real property, tangible property, vehicles and profits. Restart costs claim adjusted for evidentiary shortcomings. See paragraphs 63-64 of the report.
Other loss not categorised	18,477	nil	See paragraphs 65-77 of the report.
TOTAL	1,327,300	601,837	

Claim preparation costs	2,375	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

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RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: The Modern Airconditioning & Refrigeration Co. W.L.L.

UNCC claim number: 4005157
UNSEQ number: E-2017

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	<u>recommended</u>	
		(KWD)	
Loss of contract	200,603	nil	Original loss of contracts claim reclassified to loss of contracts, profits and bad debts. See paragraphs 30-33 of the report.
Loss of real property	15,790	nil	Insufficient evidence to substantiate real property claim. See paragraphs 35-38 of the report.
Loss of tangible property	43,769	22,659	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	186,893	109,212	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	12,535	nil	Insufficient evidence to substantiate vehicles claim. See paragraphs 39-48 of the report.
Loss of profits	342,740	nil	Original claims for loss of business transaction and payment or relief to others reclassified to loss of profits. Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
Bad debts	20,521	nil	Insufficient evidence to substantiate claim for loss of bad debts. See paragraphs 58-62 of the report.
TOTAL	822,851	131,871	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.
Interest	75,427	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Delta Travel Company / Nassir Mosaad Al-Sayer & Partners (W.L.L.)

1,327

UNCC claim number: 4005158
UNSEQ number: E-2018

Claim preparation costs

<u>Category of loss</u>	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	3,050	1,037	Original loss of tangible property claim reclassified to loss of tangible
			property and cash. Tangible property claim adjusted for depreciation and
			evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	6,447	nil	Insufficient evidence to substantiate cash claim. See paragraphs 39-48 of
			the report.
Loss of profits	33,455	18,908	Profits claim adjusted to reflect historical results and for evidentiary
			shortcomings. See paragraphs 52-57 of the report.
Restart costs	792	nil	Insufficient evidence to substantiate restart costs claim. See paragraphs
			63-64 of the report.
TOTAL	43,744	19,945	

report.

n.a. Governing Council's determination pending. See paragraph 79 of the

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Aziz Aluminium Company / Ali Husein Al-Essa & Partner W.L.L.

UNCC claim number: 4005159
UNSEQ number: E-2019

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
Loss of real property	49,099	(KWD) 39,279	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	96,820	53,251	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	61,331	15,624	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	1,041	nil	Insufficient evidence to substantiate loss of cash claim. See paragraphs 39-48 of the report.
Loss of vehicles	3,850	3,835	Vehicle claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Bad debts	39,650	nil	Insufficient evidence to substantiate claim. See paragraphs 58-62 of the report.
TOTAL	251,791	111,989	
Claim preparation costs	1,694	n.a.	Original claim for other loss not categorised reclassified to claim for claim preparation costs. Governing Council's determination pending. See

paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Real Estate Resources Development Company

UNCC claim number: 4005161
UNSEQ number: E-2021

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	11,900	nil	Insufficient evidence to substantiate real property claim. See paragraphs 35-38 of the report.
Loss of profits	17,856		Profits claim adjusted to nil to reflect his torical results. See paragraphs 52-57 of the report.
TOTAL	29,756	nil	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Haither for Men's Clothing Co.

UNCC claim number: 4005162
UNSEQ number: E-2022

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	4,717	nil	Original loss of tangible property claim reclassified to loss of real property and stock. Insufficient evidence to substantiate real property claim. See paragraphs 35-38 of the report.
Loss of stock	45,357	22,957	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	18,370	8,266	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	68,444	31,223	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Jassim & Sheikh Alaian for General Trading Company (W.L.L.)

UNCC claim number: 4005163 UNSEQ number: E-2023

<u>Category of loss</u>	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of real property	5,675	4,540	Real property claim adjusted for maintenance. See paragraphs 35-38 of
			the report.
Loss of stock	200,598	164,589	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	29,235	17,151	Profits claim adjusted to reflect historical results for a twelve-month indemnity period and for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	235,508	186,280	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Aroos Al-Jazira Textiles Co. W.L.L.

UNCC claim number: 4005164
UNSEQ number: E-2024

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of tangible property	18,000	14,400	Original loss of tangible property claim reclassified to loss of tangible
			property, stock, profits and other loss not categorised. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	190,895	45,647	Stock claim adjusted for obsolescence and evidentiary shortcomings.
			Insufficient evidence to substantiate goods in transit claim. See paragraphs
			39-48 of the report.
Loss of profits	9,384	7,000	Profits claim adjusted to reflect historical results and for windfall profits.
			See paragraphs 52-57 of the report.
Other loss not categorised	113,700	nil	Insufficient evidence to substantiate claim for other loss not categorised.
			See paragraphs 65-77 of the report.
TOTAL	331.979	67.047	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Safran and Parteners Contracting Co.

UNCC claim number: 4005166
UNSEQ number: E-2026

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		<u>(KWD)</u>	
Loss of profits	44,384	30,220	Profits claim adjusted to reflect historical results and for windfall profits.
			See paragraphs 52-57 of the report.
TOTAL	44,384	30,220	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Ajmi & Partner for General Contracting Co.

UNCC claim number: 4005168
UNSEQ number: E-2028

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	21,480	- ,	Profits claim adjusted for windfall profits and evidentiary shortcomings.
			See paragraphs 52-57 of the report.
TOTAL	21,480	9,666	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Najjar and Fahad Khoury General Trading and Contracting Co.

UNCC claim number: 4005170
UNSEQ number: E-2030

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	306,765	112,239	Original loss of income producing property claim reclassified to loss of stock and vehicles. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	6,300	5,325	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	26,112	5,929	Profits claim adjusted to reflect historical results, windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	339,177	123,493	

[ENGLISH ONLY] Annex II

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Kuwait Engineering Operation and Management Co. K.S.C. (Closed)

UNCC claim number: 4005171 UNSEO number: E-2031

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	4,117	3,064	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	1,534	760	Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	697	nil	Insufficient evidence to substantiate cash claim. See paragraphs 39-48 of the report.
Loss of vehicles	128,066	40,978	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	17,829	nil	Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to nil to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	152,243	44,802	
Claim preparation costs	1,400	n.a.	Governing Council's determination pending. See paragraph 79 of the

Claim preparation costs	1,400	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Rawafid Commercial Company W.L.L.

UNCC claim number: 4005173 UNSEQ number: E-2033

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	<u>(KWD)</u>	<u>recommended</u>	
		(KWD)	
Loss of tangible property	454,580	54,715	Original loss of tangible property reclassified to loss of tangible property,
			stock and loss of profit. Tangible property claim adjusted for evidentiary
			shortcomings. See paragraphs 39-48 of the report.
Loss of stock	100,513	15,213	Stock claim adjusted for stock build-up, obsolescence and evidentiary
			shortcomings. See paragraphs 39-48 of the report.
Loss of profit	828,398	9,707	Profits claim adjusted to reflect historical results for a seven-month
			indemnity period. See paragraphs 52-57 of the report.
TOTAL	1,383,491	79,635	
	_	_	
Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 79 of the

report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Andalaus Operative Counite

UNCC claim number: 4005287 UNSEQ number: E-2178

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	29,000	1,880	Original loss of real property claim reclassified to loss of real property, tangible property and vehicles. Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	32,020	15,504	Original loss of tangible property claim reclassified to loss of stock. Tangible property claims adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	34,950	14,766	Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	8,450	3,499	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	46,570	30,637	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	150,990	66,286	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Amin Optical Co. W.L.L.

UNCC claim number: 4005288 UNSEQ number: E-2179

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	13,250	13,250	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	70,354	3,841	Stock claim adjusted for valuation basis, overstocking, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	12,530	9,397	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	96,134	26,488	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the

report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Arabian Bulgarian Travel and Trading Company W.L.L.

UNCC claim number: 4005289 UNSEQ number: E-2180

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended (KWD)	
Loss of real property	12,708	5,591	Real property claim adjusted for maintenance, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	19,629	15,369	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of vehicles	3,360	nil	Insufficient evidence to substantiate vehicles claim. See paragraphs 39-48 of the report.
Loss of profits	177,940	37,426	Profits claim adjusted to reflect historical results for a 12-month indemnity period. See paragraphs 52-57 of the report.
Other loss not categorised	50,870	nil	Insufficient evidence to substantiate claim. See paragraphs 65-77 of the report.
TOTAL	264,507	58,386	
Ci :	2.975		

Claim preparation costs	2,875	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

[ENGLISH ONLY] Annex II

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Banani Swimming Pools Co. / Abdulla Essa Al Saleh & Co. W.L.L.

UNCC claim number: 4005291 UNSEQ number: E-2182

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		<u>(KWD)</u>	
Loss of stock	31,280	26,262	Original loss of tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of vehicles	3,800	3,400	Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	35,080	29,662	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwait Clearing Co.

UNCC claim number: 4005292 UNSEQ number: E-2183

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of vehicles	6,629	6,629	Original loss of tangible property claim reclassified to loss of vehicles. Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	76,410	28,357	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	83,039	34,986	

Claim preparation costs	2,370	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Basel Abu-Eid & Partners Trading Co. W.L.L.

UNCC claim number: 4005293 UNSEQ number: E-2184

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of tangible property	7,118	7,118	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of vehicles	3,736	3,736	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	25,476	11,861	Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	36,330	22,715	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Sudasia Trading & Contracting

UNCC claim number: 4005294 UNSEQ number: E-2185

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	6,170	6,170	Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	62,415	32,456	Stock claim adjusted for valuation basis, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	40,045	39,444	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	108,630	78,070	

Claim preparation costs	850	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwait Ships Factory Company

UNCC claim number: 4005295 UNSEQ number: E-2186

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of real property	26,650	21,320	Real property claim adjusted for maintenance. See paragraphs 35-38 of the report.
Loss of tangible property	100,430	72,344	Original claim for payment or relief to others reclassified to loss of tangible property. Tangible property claims adjusted for maintenance and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	127,080	93,664	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Jawza'a Tower Import and Export Co.

UNCC claim number: 4005296 UNSEQ number: E-2187

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	110,945	71,542	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	5,784	1,420	Profits claim adjusted to reflect historical results and for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	116,729	72,962	

Claim preparation costs	2,350	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Rawdah Furniture and Furnishing Co.

UNCC claim number: 4005297 UNSEQ number: E-2188

Category of loss	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
	(IXVID)	(KWD)	
Loss of tangible property	21,755	14,519	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	178,672	11,426	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	72,600	54,304	Profits claim for branch adjusted to reflect historical results for a 12-month indemnity period. Profits claim for iron factory adjusted to reflect historical results for a seven-month indemnity period. See paragraphs 52-57 of the report.
TOTAL	273,027	80,249	

Claim preparation costs	3,275	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Heashan General Trading & Contracting Co.

UNCC claim number: 4005298 UNSEQ number: E-2189

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of vehicles	68,943		Original loss of tangible property claim reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
TOTAL	68,943	37,074	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Rima Ready Made Cloths Company

UNCC claim number: 4005299
UNSEQ number: E-2190

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	147,185	119,371	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	97,546	94,901	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	244,731	214,272	

Claim preparation costs	800	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.
Interest	19,176	n.a.	Governing Council's determination pending. See paragraph 78 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Fadhel-Al Shammari Building Matereals & Contracting Co. W.L.L.

UNCC ckim number: 4005300
UNSEQ number: E-2191

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	37,255		Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	37,255	18,864	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Arabian Safira for Trading & Contracting Company (Najah Deep Kassoma & Partner (W.L.L.)

UNCC claim number: 4005301 UNSEQ number: E-2192

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	126,450	63,225	Real property claim adjusted for depreciation. See paragraphs 35-38 of the report.
Loss of tangible property	82	82	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	201,250	50,570	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of vehicles	1,511	1,511	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	55,326	35,921	Original loss of income producing property reclassified to loss of profits. Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	384,619	151,309	
	·	·	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the

report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwait Beauty Co.

UNCC claim number: 4005302 UNSEQ number: E-2193

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	100,638		Original loss of tangible property claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	71,230	1,805	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	6,383	nil	Insufficient evidence to substantiate claim for loss of cash. See paragraphs 39-48 of the report.
Loss of profits	79,863	45,616	Original loss of bad debts claim reclassified to loss of profit, claim preparation costs and other losses not categorised. Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
Other loss not categorised	124,886	nil	Insufficient evidence to substantiate claim for other losses not categorised. See paragraphs 65-77 of the report.
TOTAL	383,000	87,931	•
Claim preparation costs	5 000	na	Governing Council's determination pending. See paragraph 70 of the

Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Malek Al-Zuhur Co. Fahed Abdulah Fahed Al Lafe & Partner

UNCC claim number: 4005305 UNSEQ number: E-2196

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of tangible property	63,169	58,199	Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	264,893	217,922	Original loss of income producing property claim reclassified to loss of stock. Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of profits	78,448	72,173	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	406,510	348,294	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Omaraa Co. for Textiles and Ready Made Garments Trading W.L.L.

UNCC claim number:4005306UNSEQ number:E-2197

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	352,634	161,714	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 39-48 of the report.
Loss of profits	29,442	11,356	Profits claim adjusted to reflect historical results for a 12-month indemnity period and for windfall profits and evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	382,076	173,070	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Mujawab Decoration & Paints Contracting Co.

UNCC claim number: 4005307 UNSEQ number: E-2198

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		<u>(KWD)</u>	
Loss of stock	10,000	7,395	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Payment or relief to others	8,000	nil	Insufficient evidence to substantiate payment or relief to others claim. See paragraphs 49-51 of the report.
Loss of profits	35,000	26,250	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	53,000	33,645	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: The Central Industries & A/C Works Co.

UNCC claim number: 4005311 UNSEQ number: E-2202

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	31,500	17,325	Original loss of tangible property claim reclassified to real property claim, tangible property and stock. Real property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 35-38 of the report.
Loss of tangible property	125,250	100,200	Tangible property claim adjusted for maintenance. See paragraphs 39-48 of the report.
Loss of stock	108,369	18,742	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	2,250	2,250	Vehicles claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	145,095	104,024	Profits claim adjusted to reflect historical results for a nine-month indemnity period. See paragraphs 52-57 of the report.
TOTAL	412,464	242,541	

Claim preparation costs	4,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kaser Al Bustan Trading & General Cont. Co.

UNCC claim number: 4005312 UNSEQ number: E-2203

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	20,000	20,000	Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of profits	78,000	76,092	Profits claim adjusted to reflect historical results. See paragraphs 52-57 of the report.
TOTAL	98,000	96,092	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: The Kuwaiti Company for Development & Prepration of Projects

UNCC claim number: 4005313 UNSEQ number: E-2204

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	61,293	nil	Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of profits	29,472	13,262	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	90,765	13,262	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

Claimant's name: Al Abd El Gafor & El Abed

UNCC claim number: 4005314
UNSEQ number: E-2205

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
Loss of tangible property	1,325	(KWD) 1,325	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	26,590	21,272	Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of profits	30,492	22,869	Profits claim adjusted for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	58,407	45,466	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Yousifi General Trading Co. W.L.L

UNCC claim number: 4005315 UNSEQ number: E-2206

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended	<u>Comments</u>
		(KWD)	
Loss of stock	130,549	9,954	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 43-44 of the report.
Loss of profits	16,344	3,735	Profits claim for the shelving division adjusted to reflect historical results and for windfall profits. The profits claim for the contracting division has been adjusted to nil to reflect historical results. See paragraphs 43-44 and 52-57 of the report.
Restart costs	147,746	51,238	Restart costs claim adjusted for maintenance, evidentiary shortcomings and to reflect claimant's interest in the contracting division. See paragraphs 43-44 and 63-64 of the report.
Other loss not categorised	3,000	nil	Insufficient evidence to substantiate claim for other loss not categorised. See paragraphs 65-77 of the report.
TOTAL	297,639	64,927	

Claim preparation costs	1,450	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Nahar Company for Industry Trading and Contracting

UNCC claim number:4005316UNSEO number:E-2207

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	2,772	2,701	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 39-48 of the report.
Loss of stock	29,431	11,252	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	89,350	43,197	Original loss of income producing property reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 39-48 of the report.
Loss of profits	190,918	131,899	Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	312,471	189,049	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 79 of the

report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kuwaiti Engeneering Center Company W.L.L.

UNCC claim number: 4005317 UNSEQ number: E-2209

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	385,024		Original loss of contracts claim reclassified to loss of profits. Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	385,024	15,137	
	1		

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Asas General Trading Co.

UNCC claim number: 4005319
UNSEQ number: E-2211

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	62,272		Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claims adjusted for insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of stock	156,803	6,484	Stock claim adjusted for valuation basis, stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	80,600	40,211	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	154,280	142,412	Profits claim adjusted to reflect historical results for a 12 – month indemnity period. See paragraphs 52-57 of the report.
TOTAL	453,955	238,932	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Bader Abdul Wahab Al Qutami Sons Company

UNCC claim number: 4005320 UNSEQ number: E-2212

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of real property	94,500	60,480	Real property claim adjusted for maintenance and insufficient evidence of reinstatement. See paragraphs 35-38 of the report.
Loss of stock	166,012	166,012	Original loss of tangible property claim reclassified to loss of stock. Stock claim recommended in full. See paragraphs 39-48 of the report.
TOTAL	260,512	226,492	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Matrook & Hannoun Overland Transport Service & Auto Parts Co.

UNCC claim number: 4005321 UNSEQ number: E-2213

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	69,615		Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	20,776	9,394	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	90,391	56,358	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Abd El Aziz, Abd-El Hamid E Awady for Trading W.L.L.

UNCC claim number: 4005323 UNSEQ number: E-2215

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	273,498	nil	Original loss of tangible property claim reclassified to loss of stock. Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of profits	33,480	12,590	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	306,978	12,590	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Sumitomo Japanese Insurance Co. / Kuwait Agent W.L.L.

UNCC claim number: 4005324
UNSEQ number: E2216

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of profits	52,251	18,153	Profits claim adjusted to reflect historical results and for windfall profits. See paragraphs 52-57 of the report.
TOTAL	52,251	18,153	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Dananeer Trading Co. W.L.L.

UNCC claim number: 4005325 UNSEQ number: E-2217

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	11,479		Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence. See paragraphs 39-48 of the report.
Loss of profits	14,966	14,966	Profits claim recommended in full. See paragraphs 52-57 of the report.
TOTAL	26,445	24,149	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Isslah General Trading & Contracting Co., Anwar Subhan Factory for Slabs

UNCC claim number: 4005327 UNSEQ number: E-2219

Category of loss	Amount asserted	<u>Amount</u>	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	276,984	276,984	Original claim for loss of income producing property reclassified to loss of tangible property, stock and cash. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	70,514	47,235	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of cash	5,650	nil	Insufficient evidence to substantiate claim for loss of cash. See paragraphs 39-48 of the report.
Loss of profits	37,662	27,597	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	390,810	351,816	

Claim preparation costs	1,230	n.a.	Governing Council's determination pending. See paragraph 79 of the
			report.

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: The Gulf Automatic for Cement Blocks Co.

UNCC claim number: 4005328 UNSEQ number: E-2220

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	20,081	20,081	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	11,293	2,043	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	14,101	3,711	Profits claim adjusted to reflect historical results for a seven-month indemnity period and for evidentiary shortcomings. See paragraphs 52-57 of the report.
TOTAL	45,475	25,835	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al Raha Exp. Imp. Co.

UNCC claim number: 4005329 UNSEQ number: E-2221

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	18,056		Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of stock	517,687	37,461	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	35,488	nil	Insufficient evidence to substantiate profits claim. See paragraphs 52-57 of the report.
Bad debts	83,211	nil	Insufficient evidence to substantiate bad debts claim. See paragraphs 58-62 of the report.
TOTAL	654,442	39,416	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Bareeq Trading & Contrating Co.

UNCC claim number: 4005331 UNSEQ number: E-2223

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	730		Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim recommended in full. See paragraphs 39-48 of the report.
Loss of stock	53,764	19,050	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	18,621	2,372	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of profits	75,660	56,745	Profits claim adjusted for windfall profits. See paragraphs 52-57 of the report.
TOTAL	148,775	78,897	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Foundations Technique Co.

UNCC claim number: 4005332 UNSEQ number: E-2224

Category of loss	Amount asserted	Amount	<u>Comments</u>
	(KWD)	recommended	
		(KWD)	
Loss of tangible property	448,220	221,832	Original loss of tangible property claim reclassified to loss of tangible
			property and vehicles. Tangible property claim adjusted for depreciation
			and evidentiary shortcomings. See paragraphs 39-48 of the report.
Loss of vehicles	19,955	5,049	Vehicles claim adjusted to reflect the MVV Table values. See paragraphs
			39-48 of the report.
Loss of profits	150,227	25,698	Profits claim adjusted to reflect historical results and for evidentiary
_			shortcomings. See paragraphs 52-57 of the report.
TOTAL	618,402	252,579	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Al-Faisal Co. for Electrical and Electronic Services

UNCC claim number: 4005337 UNSEQ number: E-2229

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of stock	57,466	nil	Original loss of tangible property claim reclassified to loss of stock. Insufficient evidence to substantiate stock claim. See paragraphs 39-48 of the report.
Loss of profits	26,032	15,581	Profits claim adjusted to reflect historical results and evidentiary shortcomings. See paragraphs 52-57 of the report.
Bad debts	101,157	nil	Insufficient evidence to substantiate bad debts claim. See paragraphs 58-62 of the report.
TOTAL	184,655	15,581	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: The Gulf Business Forms Co.

UNCC claim number: 4005338 UNSEQ number: E-2230

Category of loss	Amount asserted	Amount	Comments
	<u>(KWD)</u>	<u>recommended</u>	
		(KWD)	
Loss of tangible property	16,020	12,816	Original loss of tangible property claim reclassified to loss of tangible
			property, stock, profits and other loss not categorised. Tangible property
			claim adjusted for maintenance. See paragraphs 39-48 of the report.
Loss of stock	63,066	13,240	Stock claim adjusted for obsolescence and evidentiary shortcomings. See
			paragraphs 39-48 of the report.
Loss of profits	4,950	nil	Profits claim adjusted to nil to reflect his torical results. See paragraphs
			52-57 of the report.
Other loss not categorised	295	nil	See paragraphs 65-77 of the report.
TOTAL	84,331	26,056	

RECOMMENDED AWARDS FOR THE TWENTY-FOURTH INSTALMENT OF "E4" CLAIMS REPORTED BY CLAIMANT NAME AND CATEGORY OF LOSS

<u>Claimant's name</u>: Kazma Sport Club

UNCC claim number: 4005339 UNSEQ number: E-2231

<u>Category of loss</u>	Amount asserted (KWD)	Amount recommended (KWD)	<u>Comments</u>
Loss of tangible property	117,762	105,583	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claims adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 39-48 of the report.
Loss of vehicles	147,700	38,401	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 39-48 of the report.
TOTAL	265,462	143,984	
