

PCA Case N° 2014-02

IN THE MATTER OF THE ARCTIC SUNRISE ARBITRATION

- before -

**AN ARBITRAL TRIBUNAL CONSTITUTED UNDER ANNEX VII TO
THE 1982 UNITED NATIONS CONVENTION ON THE LAW OF THE SEA**

- between -

THE KINGDOM OF THE NETHERLANDS

- and -

THE RUSSIAN FEDERATION

**FOURTH SUPPLEMENTAL WRITTEN PLEADINGS OF
THE KINGDOM OF THE NETHERLANDS
(Replies to questions posed by the Arbitral Tribunal to the Netherlands pursuant to Article
25 of the Rules of Procedure)**

ARBITRAL TRIBUNAL:

**Judge Thomas Mensah (President)
Mr. Henry Burmester
Professor Alfred Soons
Professor Janusz Symonides
Dr. Alberto Székely**

REGISTRY:

Permanent Court of Arbitration

14 March 2016

QUESTIONS

1. In respect of item 1.1.1 of the Netherlands' Updated Claim Statement (Annex N-48), the Netherlands is requested provide information to the Tribunal regarding the state and value of the RHIBs on 19 September 2013 prior to the boarding of the *Arctic Sunrise*.

1. In September 2013, the *Arctic Sunrise* had six rigid hull inflatable boats (RHIBs) on board for the protest action at the *Prirazlomnaya*. For five of the six RHIBs, the best available evidence is the *Monthly RHIB Condition/Inspection Report*, dated 29 August 2013, covering the *Arctic Sunrise*'s five regular RHIBs (Annex N-50, Appendix 7).¹ For all RHIBs, including the sixth RHIB, the 'Delila', the best available information is that, on 17 September 2013, they were all fit for use in a protest action.

2. With respect to the state of the RHIBs used in the protest action on 18 September 2013, the Netherlands submits the following. In the course of this protest action, five of the six RHIBs were deployed and one remained on board in reserve. No inspection of the state of the RHIBs was conducted following this protest action before the boarding of the *Arctic Sunrise*.

3. With respect to the value of the RHIBs for the purpose of determining the appropriate amount of compensation, the Netherlands' Updated Claim Statement is based on the view that compensation of business assets is to be quantified on the basis of their fair market value. As the International Law Commission (ILC) explained in its Commentary to Article 36 (on Compensation) of the Articles on the Responsibility of States for Internationally Wrongful Acts (ARSIWA), "[t]he method to assess 'fair market value', however, depends on the nature of the asset concerned".² In particular, the ILC explained that while methods for establishing fair market value relying on net book value, including the underlying accounting principles, have been resorted to, these methods have their limits, as they "tend to undervalue assets" and to

¹ The *Arctic Sunrise* was normally equipped with five RHIBs (the Novurania 1 and 2, the Hurricane, the Parker and the Suzy Q). For this particular campaign, the ship was equipped with an additional RHIB, the Delila. As this was an unusual situation, the Delila is not included in the regular RHIB condition report of 29 August 2013 (Annex N-50, Appendix 7). Greenpeace has informed the Netherlands that the Delila was also in a good state, as it would not have been included on the ship to participate in a protest action otherwise.

² ILC, 'Articles on the Responsibility of States for Internationally Wrongful Acts, with Commentaries', II(2) *Y.I.L.C.* (2001), Commentary to Article 36, p.102, para. 22.

ignore “compensation context and any rules specific to it”.³ Hence, with respect to the establishment of the amount of compensation for the RHIBs, the fair market value for the purpose of compensation should not be based solely on their net book value, but on their value on 17 September 2013 prior to the protest action and the boarding of the *Arctic Sunrise*.

4. Greenpeace has provided the Netherlands with the following information on the value of the RHIBs:

Registration Number	Name	Value survey Oct. 2015 (EURO) (Appendices 1-5)	Purchase Year	Value on 17 Sept. 2013 (EURO)
YS-10-74	Novurania 1	1,000	1992	fully depreciated
YS-10-75	Novurania 2	500	1992	fully depreciated
YP-15-06	Hurricane	9,000	1989-1991	fully depreciated
13-19-YD	Suzy Q	31,000	2005	fully depreciated
03-74-YS	Parker	41,000	2011	25,395.82
YN-69-18	Delila	4,850	1980s-90s	fully depreciated
Total		87,350		25,395.82

5. Greenpeace has indicated that, for accounting purposes, its practice is to depreciate its RHIBs in five years. However, RHIBs are not replaced after five years and are continued to be used until they are physically depreciated. As the accounting details above demonstrate, the RHIBs used in the protest action in September 2013 were, with the exception of the ‘Parker’, all fully depreciated for accounting purposes. They were, however, not physically depreciated and still being used for operations.

6. As indicated in the Updated Claim Statement (Annex N-48, item 1.1.1, and specified in Annex N-48, Appendix 2), Greenpeace has replaced the six RHIBs used in September 2013, the costs of which amounted to EUR 271,846. This amount has been verified by the independent accountant (Annex N-50, Appendix 14). However, Greenpeace has subsequently reviewed this amount and informed the Netherlands that it should be adjusted downward to EUR 251,846 (to correct for double counting).

³ Ibid., Commentary to Article 36, p. 103, para. 24.

7. The cost of replacement of the RHIBs of EUR 251,846 is the best estimate for the fair market value of the six RHIBs that were on board the *Arctic Sunrise* for the protest action at the *Prirazlomnaya*. EUR 251,846 minus the residual value upon return of EUR 87,350, as indicated in the surveys by Hanse Survey of the six RHIBs (Annex N-50, Appendices 1-6), is EUR 164,496.

2. In respect of item 3.5 of the Netherlands' Updated Claim Statement (Annex N-48), the Netherlands is requested to clarify the quantity of lubrication oil that remained on board the *Arctic Sunrise* in July 2014. The Tribunal notes that the figure of 2,100 liters is stated in Appendix 7.1 to the Netherlands' Updated Claim Statement, while the figure of 2,900 liters appears in Appendix 7.2. The Netherlands is also requested to confirm that the calculations set out in Appendix 7.1 are correct and provide the sources for the figures cited for the cost of lubrication oil and petrol.

1. The figure of 2,100 liters is the correct figure. Initially, a figure of 2,900 liters was measured, but after the machinery on the *Arctic Sunrise* had been turned on for the Condition Survey, the quantity of lubrication oil dropped to 2,100 liters as a result of the restarting of the oil-flow. Due to various circumstances, no re-measurement was taken and the figure of 2,900 liters was transferred to the reports. The figure of 2,100 liters was taken from the Condition Survey (Annex N-50, Appendix 8, p. 16), which was based on the physical measurement of the tank during the survey done from 26 June to 1 July 2014.

2. The source for the cost of the lubrication oil is the Castrol price list of June 2012 (Annex N-48, Appendix 7.4), which mentions a price of USD 606.50 per 100 liters (drums) under group 6 (Castrol MHP). The price of petrol is based on a publicly accessible list of petrol prices (www.brandstofprijzen.info), which is published by a company that maintains Internet sites for public access, and is fully independent of the ship manager (Annex N-50, Appendix 9).

3. The Netherlands is requested to explain whether there is a difference between the cost of the “[r]eturn voyage of the *Arctic Sunrise* from Murmansk to Amsterdam” claimed under item 4 of the Netherlands’ Updated Claim Statement (Annex N-48) and the costs that would have been incurred for the return voyage of the *Arctic Sunrise* from the *Prirazlomnaya* to Amsterdam had the vessel not been boarded and detained by the Russian authorities?

1. With respect to the calculation of costs, a difference is made between a regular onward or return voyage of the *Arctic Sunrise*, and this particular return voyage. Following Greenpeace International’s policy, a ship manager will seek to ensure that each voyage serves a business purpose. This may include activities during the return voyage in the context of a particular campaign. The return costs incurred during a voyage serving a business purpose are to be attributed to that particular purpose.

2. However, due to the damages inflicted to the *Arctic Sunrise* during boarding and detention, it was unfit for any normal business activity and the entire voyage was undertaken solely for the purpose of a return to dock for repairs. The costs of the return voyage could therefore not be attributed, or partly attributed, to another business purpose.

4. The Netherlands is requested to explain why transactions post-dating the return of the *Arctic Sunrise* to Amsterdam on 9 August 2014 are included as costs of the “return voyage from Murmansk to Amsterdam” of the *Arctic Sunrise* under item 4.3 of the Netherlands’ Updated Claim Statement (Annex N-48)?

The transaction date mentioned on the head of the fourth column in the Updated Claim Statement refers to the date mentioned on the relevant invoice or submission date mentioned on an expense claim as processed by the ship manager. This is to ensure that the accounting dates correspond to the dates on invoices and other statements. However, this date does not always precede or coincide with the date of the actual transaction, which explains why some of the transactions were post-dating the return of the *Arctic Sunrise*.

5. The Netherlands is requested to explain why it should be compensated for loss of hire of the *Arctic Sunrise* for the period from 10 August to 27 September 2015, as requested under item 5 and Appendix 9 of the Netherlands' Updated Claim Statement (Annex N-48).

Although the *Arctic Sunrise* arrived in the Netherlands on 10 August 2015, it was not fit for service. Until 27 September 2015, it remained in the Dock Oranjerwerf for repairs. An ensuing loss of hire occurred. See also the reply to question 12 below and Annex N-50, Appendix 12, for the statement of the cost of repairs and fees paid to the Dock.

6. The Netherlands is requested to explain how the total figure of EUR 804,665 is arrived at under item 5 of the Netherlands' Updated Claim Statement (Annex N-48).

In the reply to question 12 below, an explanation of the composition of the figure under item 5 of the Updated Claim Statement is provided.

7. The total amount claimed under item 7 of the Netherlands' Updated Claim Statement (Annex N-48) (EUR 5,605) appears to pertain entirely to item 7.1.2—"shipping and handling of items that have been restituted." The Netherlands is therefore requested to clarify whether any compensation is requested under item 7.1.1 of the Netherlands' Updated Claim Statement (Annex N-48)—"personal belongings that have not yet been restituted."

1. When the Updated Pleading on Reparation of the Kingdom of the Netherlands was submitted, no compensation was requested for the personal belongings that have not yet been restituted due to the fact that restitution was the preferred form of reparation for these objects. Some of these objects are difficult to replace because of the emotional value they represent and for other objects it is difficult to calculate the appropriate amount of compensation.

2. Considering that restitution has not been forthcoming, and is no longer expected, the Netherlands submits that the award of compensation in the form of a lump sum is justified. As to the amount of such lump-sum compensation, the Netherlands requests the Tribunal to determine this amount at its discretion for each member of the Arctic 30 individually.

8. The sum of the figures listed under item 9 the Netherlands' Updated Claim Statement (Annex N-48) is not EUR 3,370,255. The Netherlands is requested to verify those figures and confirm the total amount claimed.

The difference between the sum claimed and the figures listed under item 9 is a total of EUR 191. This corresponds with the last item mentioned under item 9.2.3 (Counseling next of kin). The beneficiary of this item does not wish to claim compensation for these expenses. As a result, the amount has been taken off the total amount claimed under this heading.

9. The Tribunal notes that, in Appendix 4 to the Netherlands' Updated Claim Statement (Annex N-48), the salary costs for standby days of some crewmembers are included both in the costs listed under the heading "Crew transit from Murmansk to Amsterdam" and the heading "Standby Crew/Contract obligations." The Netherlands is requested to indicate whether there is any overlap between the salary costs set out under these two headings. If there is overlap, the Netherlands is requested to describe its extent. If there is no overlap, the Netherlands is requested to explain the difference between the salary costs for standby days set out under each heading.

1. From the moment the ship was towed to Murmansk and throughout the period of detention of the ship, a technical crew was kept on standby for departure to Murmansk in order to take over the ship once it was released. This crew is what the header 'Standby Crew/Contract obligations' refers to ('standby crew').

2. Members of this standby crew were transferred to Murmansk, though not all at the same time, from the moment the release of the *Arctic Sunrise* was upcoming. The ship manager was transferred first, followed by other members of the crew in order to start preparing the ship for its return voyage. When transferred from Amsterdam to Murmansk to prepare the return voyage of the *Arctic Sunrise* from Murmansk to Amsterdam, crew members who were initially 'stand-by crew' became 'crew transit from Murmansk to Amsterdam arrival' (or simply 'transit crew'). The Netherlands would like to clarify that the header 'standby days' in the schedule for the transit crew in Annex N-48, Appendix 4, is incorrect and should have read 'transit days' instead. While some of the crew members were both on the standby crew list for certain amounts of time as well as actually employed as transit crew, there is no overlap in salary costs between the transit crew and the standby crew: no members of the crew were on both lists at any given time.

10. The Netherlands is requested to explain the basis on which "15% empl costs" are added to the annual salaries of the *Arctic Sunrise* crew when calculating their salary costs in Appendix 4 to the Netherlands' Updated Claim Statement (Annex N-48).

1. The 15% employer's cost covers the costs that the ship manager incurs, including employer's contributions into various social security systems. The ship manager employs crew from approximately 35 countries.

For example:

- For crew from the Netherlands, the employer must contribute 5 to 6% of the gross salary cost into the employees' disability security fund, plus 2,5% unemployment security benefits;
- For Australian crew, the ship manager incurs a compulsory superannuation of around 9% on top of gross salaries;
- For US crew, the employer pays health insurance premiums of around 30% on top of gross salaries.

2. The figure of 15% employer's costs is arrived at on the basis of past practice and Greenpeace has indicated that it has been applied over the last decade. These additional costs have been stable on top of gross salaries for over 10 years. The Netherlands would like to note that the independent accountant has not questioned this figure and approved it in his report (WEA Auditor Statement of 12 February 2016, Annex N-50, Appendix 14).

11. The Tribunal notes that, while the Netherlands claims compensation for crew salaries for certain days in 2013 (see Appendix 4 to the Netherlands' Updated Claim Statement (Annex N-48)), the "Rules and Regulation for ships' crew on board of vessels operated by Stichting Greenpeace Council" (Appendix 5 to the Netherlands' Updated Claim Statement (Annex N-48)) setting out the applicable salaries are valid only from 1 January 2014. The Netherlands is requested to provide the Rules and Regulations that applied during the relevant period in 2013.

1. Further to the request of the Tribunal, the Rules and Regulations of the 2012-2013 Collective Bargaining Agreement (CBA) between the ship manager SGC and union Nautilus have been attached (Annex N-50, Appendix 10). In the calculations of crew cost that were made for the claim statement, especially Annex N-48, Appendix 4, the CBA 2014-2015, containing 2014 salaries, has inadvertently served as a basis. The CBA 2012-2013 should have been used to calculate the salary costs that were incurred in 2013. As result, the amount of EUR 322,795 in item 9.2.4 (a) of the Updated Claim Statement (Annex N-48, Appendix 4) is incorrect and should be adjusted to EUR 317,953. This is a downward adjustment of the amount claimed with EUR 4,842.⁴ An adjusted statement of salary costs is provided in Annex N-50, Appendix 13, replacing Annex N-48, Appendix 4.

2. The incorrect CBA salaries relate only to those of the Arctic 30 who were detained or released on bail (Table 1 of Annex N-48, Appendix 4, of the Updated Claim Statement) and the necessary adjustment has no bearing on the other crew cost that are part of the claim statement (Standby Crew, claim statement, item 2.3, and Transit Crew, claim statement, item 4.2, as calculated in Annex N-48, Appendix 4, Tables 2 and 3); these salary costs were incurred in 2014 and have therefore been calculated on the basis of the CBA 2014-2015.

⁴ Article 3.5 of the CBA 2014-2015 shows that the salary adjustment, due to 'cola' (Cost of Living Adjustment) between 2013 and 2014, has been +1.5%. Therefore, where the salary levels of 2014 have been applied in the calculation for 2013 salaries, this should be corrected to the 2013 salary levels. The correction factor is $100/101.5 = 0.985$.

12. The Netherlands is requested to confirm that the calculations set out in Appendix 9.1 of the Netherlands' Updated Claim Statement (Annex N-48) are correct and, in particular, to explain how the number of days for each period is calculated.

The Netherlands has reviewed the calculations and has come to the conclusion that the amounts included in the Updated Claim Statement are correct, but the calculations underlying these amounts are not. It appears that, in the independent audit report (Annex N-48, Appendix 9.1), the calculations of the number of days are not correct. The correct calculations for the loss of hire are as follows.

Loss of hire of Arctic Sunrise after 17 September 2013 until 27 September 2014

I. For the period up to and including the detention in Murmansk:

- From 18 September until 31 December 2013 is a period of 105 days:
 $105 \text{ days} * \text{EUR } 739,000^5 / 365 \text{ days} = \text{EUR } 212,589;$
- From 1 January until 6 June 2014 is a period of 157 days:
 $157 \text{ days} * \text{EUR } 800,000^6 / 365 \text{ days} = \text{EUR } 344,110.$

II. For the period after release of the ship until return in the Netherlands:

- From 7 June until 9 August 2014 is a period of 64 days:
 $64 \text{ days} * \text{EUR } 800,000 / 365 \text{ days} = \text{EUR } 140,274.$

⁵ Charter fee 2013: EUR 739,000 p.a.; see Annex N-48, Appendix 9.2, p. 2, box 20, and Annex N-48, Appendix 9.3.

⁶ Charter fee 2014: EUR 800,000 p.a.; see Annex N-48, Appendix 9.4, p. 2, box 20.

III. For the period of repairs, etc., from the arrival of the *Arctic Sunrise* in the Netherlands until the resumption of use of the ship for operations:

- From 10 August until 27 September 2014 is a period of 49 days:
49 days * EUR 800,000/365 days = EUR 107,692.

Total loss of hire: EUR 804,655.

13. The Netherlands is requested to describe precisely what the “emergency response” costs claimed under items 9.1 and 9.2.1 of the Netherlands’ Updated Claim Statement (Annex N-48) consist of and explain why it should be compensated for these costs.

1. The emergency response team costs claimed under item 9.1 consist of the salary costs of persons who were diverted from their ordinary functions, in order to work on securing the release of the *Arctic Sunrise* and the Arctic 30, and on supporting the Arctic 30 whilst they were released on bail. Staff members were deployed in a range of roles, which have been organised under a number of headings in Annex N-48, Appendix 6.1:

- The **core team** was tasked with overseeing and coordinating the overall effort to secure the release of the Arctic 30 and the *Arctic Sunrise*;
- The **A30 release team** prepared for the release of the Arctic 30 and upon release to offer psychological and practical assistance to them and their next of kin;
- The **A30 Russia ground support team** was deployed to Murmansk and later St Petersburg to make deliveries of food, clothes and other items to detainees; to facilitate visits of next of kin to detention centres; to liaise with consular staff; to attend and report back on court hearings; and to offer other forms of support; and after the release of the Arctic 30 on bail, the team continued to provide logistical support to them and their next of kin while in the Russian Federation;
- The **legal team** recruited and instructed the external lawyers working to secure the release of the Arctic 30 and the *Arctic Sunrise*; they provided legal advice to

management of Greenpeace International and the various avenues of legal recourse available; and compiled updates for next of kin on developments in the legal proceedings against the Arctic 30;

- The **A30 campaign** refers to the work of staff members assigned to reaching out to general audiences, politicians, celebrities and other influencers, embassies and the press in order to protest the detention and push for the release of the Arctic 30;
- In addition, the following may serve as a clarification: Annex N-48, Appendix 6.1, also contains the category **Arctic 30 on board campaigners/activists** – these were the people on board and in detention who were not employed as ship’s crew, but as campaigners/activists (amount involved of EUR 206,280 mentioned in item 9.2.4, as ‘Salaries non-crew’).

The emergency response support costs mentioned under item 9.2.1, sub-item a through d, have been audited by the independent accountant on a sample basis. The accountant did not find any irregularities.

2. Under the Security Principles applicable to the ship manager (Annex N-50, Appendix 11, paragraph 3), the ship manager was under a duty of care to take all reasonable steps within its power to support the Arctic 30 during their detention and subsequent period on bail in the Russian Federation, and to secure their final release and return home. These principles include:

Greenpeace has a duty of care for the physical and emotional well being of individuals before, during and on completion of their period of work with us. This duty of care includes:

- *Full solidarity of the organization, at all levels, for those taking risks*
- *Prioritisation of support for dangerous and emergency situations*

Pursuant to this obligation and in this context, the response team was constituted as set out above.

14. The Netherlands is requested to provide an update on the status of the proceedings commenced by the Arctic 30 before the European Court of Human Rights.

There have been no developments since information was previously provided to the Tribunal. The applications brought by the Arctic 30 remain pending and have not yet been communicated to the Government of the Russian Federation or been made public by the European Court of Human Rights.

15. At paragraph 12 of its Updated Pleading on Reparation, the Netherlands submits that the interest it claims shall run “from the moment of the commission of the wrongful acts by the Russian Federation”. However, at paragraphs 13-15 of its Updated Pleading on Reparation, the Netherlands claims that “the payment of interest is due from the date when the princip[al] sum is due” which it defines as the date on which the Tribunal will issue its award on the quantum of compensation (or the date of the Award on the Merits, 14 August 2015, for interest on the payments the Netherlands made on behalf of the Russian Federation in the first stages of the proceedings). The Netherlands is requested to clarify its position.

1. While it is the view of the Netherlands that an injured State is entitled to interest on the principal sum representing its loss, pursuant to customary international law on the right to interest, as reflected in Article 38 of the ARSIWA,⁷ it would appear that there is no uniform approach under international law to the calculation and quantification of such interest. The ILC has explained that “an injured State is entitled to interest on the principal sum representing its loss, if that sum is quantified as at an earlier date than the date of the settlement of, or judgment or award concerning”.⁸ Case law also supports the award of interest from the date the loss occurred.⁹ Even so, the ILC also stated that “[t]he actual calculation of interest on any principal

⁷ ILC, ‘Articles on the Responsibility of States for Internationally Wrongful Acts, with Commentaries’, II(2) *Y.I.L.C.* (2001), p. 107.

⁸ *Ibid.*, Commentary to Article 38, p. 107, para. 2.

⁹ *Ibid.*, p. 108, para. 4.

sum payable by way of reparation raises a complex of issues concerning the starting date [...], the terminal date [...] as well as the applicable interest rate [...]”.¹⁰

2. Without prejudice to the general rule that a right to the award of interest exists from the moment of the occurrence of loss, the complexities of the present case, such as the variety of heads of damage and the protracted course of events between the initial internationally wrongful conduct of the Russian Federation up and until the return of the *Arctic Sunrise* to Amsterdam and the restitution of objects, may be reasons for the Tribunal to find, on the basis of international law, that the interest is payable in the present case for any or all heads of damage from a later date. In this respect, the relevant dates are the following:

- For the heads of damage related to the *Arctic Sunrise*, the date of the boarding of the ship and the date of the resumption of use of the ship for operations;
- For the heads of damage related to the persons on board the *Arctic Sunrise*, the date of their detention on board the *Arctic Sunrise* and the date of their departure from the Russian Federation;
- For the heads of damage related to the payments the Netherlands made on behalf of the Russian Federation, the date of payment of each deposit.

3. The Netherlands would like to clarify that the interest should be payable no later than the date on which the Tribunal will issue its award on the quantum of compensation or the date of the Award on the Merits, 14 August 2015, for interest on the payments the Netherlands made on behalf of the Russian Federation in the first stages of the proceedings, but defers to the expertise of the Tribunal to determine, on the basis of international law, that the interest for any or all heads of damage should be payable from an earlier date.

The Hague, 14 March 2016



René Lefeber

Co-Agent for the Kingdom of the Netherlands

¹⁰ Ibid., p. 109, para. 10.

LIST OF ANNEXES SUBMITTED BY THE KINGDOM OF THE NETHERLANDS

Annex N-50

List of Appendices under Annex N-50:

- **Appendix 1** – Survey of RHIB 1 – Novi 1 - by Hanse Survey of 29 September 2015
- **Appendix 2** – Survey of RHIB 2 – Novi 2 - by Hanse Survey of 29 September 2015
- **Appendix 3** - Survey of RHIB 3 – Hurricane - by Hanse Survey of 29 September 2015
- **Appendix 4** – Survey of RHIB 4 - Suzy Q - by Hanse Survey of 29 September 2015
- **Appendix 5** – Survey of RHIB 5 - Parker - by Hanse Survey of 29 September 2015
- **Appendix 6** – Survey of RHIB 6 - Delila - by Hanse Survey of 29 September 2015
- **Appendix 7** – RHIB Condition / Inspection Report of 29 August 2013
- **Appendix 8** – Arctic Sunrise Condition Survey Report of 2 July 2014
- **Appendix 9** – Petrol Price Level August 2013
- **Appendix 10** – GPI Nautilus Rules & Regulations CBI 2012-2013
- **Appendix 11** – SGC Security Principles of 2005
- **Appendix 12** – Invoice Oranjewerf of 27 November 2014
- **Appendix 13** – Crew Cost Calculations of 10 March 2016
- **Appendix 14** – WEA Accountant Statement of 12 February 2016

