



APPEAL PANEL DECISION FORM

I. CLAIMANT AND CLAIM INFORMATION

Claimant Name	Last/Name of Business ████████████████████	First ██████████	Middle ██████████
Claimant ID	██████████	Claim ID	██████████
Claim Type	Business Economic Loss		
Law Firm	██		

II. DECISION

Select the Compensation Amount set forth in either BP's Final Proposal or the Claimant's Final Proposal as the final outcome on the claim and check the appropriate box to signify your decision.

<input type="checkbox"/> BP's Final Proposal	Compensation Amount	\$0
	Risk Transfer Premium	.25
	Prior Payment Offset	\$0
<input checked="" type="checkbox"/> Claimant's Final Proposal	Compensation Amount	\$44,265.08
	Risk Transfer Premium	.25
	Prior Payment Offset	\$0

III. PRIMARY BASIS FOR PANELIST DECISION

Please select the primary basis for your decision. You may also write a comment describing the basis for your decision.

- Error in documentation review.**
- Error in calculation.**
- Error in RTP multiplier.**
- Error in Prior Spill-Related Payment Amount.**
- No error.**

Comment (optional):

BP appeals the BEL award to claimant, a seller of residential fireplaces and heating accessories in ██████████, Mississippi. BP raises two issues for review: an incorrect industry- appropriate methodology was used to calculate claimant's award and there were inconsistencies in the P&Ls which flawed the calculations. In the eligibility notice issued the Claims Administrator acknowledged the claim was not sufficiently matched and used the Annual Variable Margin Methodology (AVMM) to calculate the award. BP asserts AVMM was not the

appropriate methodology and that Construction Methodology should have been used. It contends that NAICS code 238220 (Plumbing, Heating and A/C contractors) should have been designated to this claim by the program reviewers and not 723720 which applies to businesses engaged in the wholesale distribution of plumbing and heating equipment. An analysis of claimant's business records reveals it sells inventory both to home builders and to walk-up customers. The P&Ls do not reflect income derived from labor charges. There is no factual basis to support this assertion. The Claims Administrator properly classified claimant's business and used the industry-appropriate methodology to calculate the award. Finally the record discloses there was communication and inquiry by the program accountants relating to COGS entries on the 2007 and 2008 P&Ls. Claimant's accountants explained those variances were due to omissions relating to year-end adjustments. Once these adjusted documents were provided the program accountants were able to reconcile the P&Ls to claimant's federal tax returns. There is no error. Remand is not appropriate. The award is affirmed and the appeal of BP is denied.