

## APPEAL PANEL DECISION FORM

### I. CLAIMANT AND CLAIM INFORMATION

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

### 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"/> <b>BP's Final Proposal</b>	<b>Compensation Amount</b>	<b>\$73,132</b>
	<b>Risk Transfer Premium</b>	.25
	<b>Prior Payment Offset</b>	\$0
<input checked="" type="checkbox"/> <b>Claimant's Final Proposal</b>	<b>Compensation Amount</b>	<b>\$207,268.34</b>
	<b>Risk Transfer Premium</b>	.25
	<b>Prior Payment Offset</b>	\$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 herein appeals a BEL award of \$207,268.34 (pre-RTP) to a ██████████ locksmith on two grounds. First, it points to a difference of about \$175,000 in Claimant's recorded 2009 COGS in its P&Ls and its corresponding tax returns. Secondly, it challenges the classification of the 2010 P&L category entitled "78701 941 Income Tax", claiming there was a double counting of this component. BP alleges these two miscalculations resulted in an



inflated award and proposes a reduction by its calculated difference, or \$73,132.00, or alternatively a remand to recalculate these matters. After a de novo review of this record, this panelist is impressed by the level and detail of recognition of these issues by the assigned Program reviewer and by the subsequent dialogue that resulted in the award made herein. This panelist feels that the judgment and discretion exercised by the reviewer in this case was a textbook application of the discretion allowed it by Policy 495. It is clear that the issues complained of by BP were noticed, considered, and explained to the satisfaction of the Program accountant. Thus, the final proposal of the Claimant, which affirms the award, must be chosen.