



REPORT ON THE
PRICING EVALUATION OF
CONTRACTS AWARDED
UNDER THE
IRAQ OIL FOR FOOD PROGRAM

SUBMITTED BY THE JOINT
DEFENSE CONTRACT AUDIT AGENCY
AND
DEFENSE CONTRACT MANAGEMENT AGENCY
OFF PRICING EVALUATION TEAM

SEPTEMBER 12, 2003

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EXECUTIVE SUMMARY

The joint Defense Contract Audit Agency and Defense Contract Management Agency team evaluated 759 approved and funded Oil for Food (OFF) contracts valued at \$6.9 billion. This represents 10 percent of the number of contracts and 60 percent of the value of contracts that were approved and funded but not delivered by the United Nations Office of the Iraq Programme (OIP) prior to commencement of Operation Iraqi Freedom. Our objectives were to determine if the contracts are reasonably priced, identify items of questionable utility, and offer recommendations to the Coalition Provisional Authority (CPA).

FINDINGS

- We identified potential overpricing in at least 48 percent of the contracts evaluated. The total potential overpricing identified in our sample is \$656 million. The total value of contracts identified as potentially overpriced is \$3.1 billion. There was insufficient data for us to determine the reasonableness of an additional \$1.1 billion in contracts. Food commodity contracts are the most consistently overpriced, with potential overpricing identified in 87 percent of the contracts, averaging 22 percent of the contract value. On average, 37 percent of contracts in other sectors are potentially overpriced, averaging 20 percent of the contract value.
- We were unable to evaluate many of the high-dollar Electrical, Oil Spares, and Water & Sanitation rehabilitation contracts because of inadequate contract specifications and lack of contract pricing detail. These are the same contracts which lacked technical detail which resulted in objections to contract approval during the U. S. Government's nonproliferation technical review.
- More than half of the contracts we reviewed from Egypt, India, Jordan, Saudi Arabia, Syria, Thailand, Turkey, United Arab Emirates and Vietnam were potential overpriced. The overpricing on these contracts averaged more than 22 percent. Details on the potential overpricing by Country are shown on page 144 of this report.
- Illicit surcharges/kickbacks are difficult to identify from solely reviewing the contract. However, five contracts explicitly included "after sales service charges" of between 10 and 20 percent. In addition, former Iraqi ministries have provided information indicating illicit surcharges/kickbacks were standard practice for OFF contracts.
- There often is wide variability in pricing among different suppliers for same/similar items.
- Many contracts contain provisions for "training" of Iraqi personnel that were not separately priced. Most of these are identified as trips to the seller's facilities in

which the seller pays all expenses. In some cases, the seller must also provide “pocket money” to the Iraqi traveler.

- Transportation and insurance costs usually were not separately priced in OFF contracts. Contract prices may be high due to mandatory use of inefficiently Iraqi-run ports and transportation systems. Any savings may be offset by current increased war risk premiums.
- Many contracts (30 percent of the total contracts reviewed) contain unusually large quantities of spare parts.
- “Old technology” was procured, particularly in the electrical sector. This may impede modernization and could make Iraq dependent on a single supplier.
- Some items of questionable utility for the Iraqi people (e.g., Mercedes Benz touring sedans) were identified.
- The use of middlemen can significantly increase the contract prices, potentially by 20 percent or more.

RECOMMENDATIONS FOR CPA

Immediate Action on Existing OFF Contracts:

- Request additional documentation from suppliers for all potentially overpriced and inconclusive contracts.
- Require pricing adjustments, including deletion of Iraqi “service charges” on all overpriced contracts where the overpricing cannot be adequately explained by the supplier.
- Advise the UN not to proceed with overpriced contracts or suppliers who refuse to adjust their prices downward.
- Assess the need for the large quantity of spares and training. Remove contract requirements and adjust contract prices downward for unnecessary items.
- Assess whether contracts for “old technology” or items of questionable value are essential for immediate needs.
- Engage a transportation expert to determine differences for shipping and transport costs due to changed circumstances.

Future Action of Post-OFF Contracting:

- Require that future contracts itemize transportation, insurance, and all deliverables, including spare parts, services and other items.
- Require suppliers to provide detailed specifications on items being supplied and detailed cost data for unique (sole source) items.
- Require competitive bidding for commodity items.
- Limit the use of middlemen.

EVALUATION OVERVIEW

TASKING

The Defense Contract Audit Agency (DCAA) and Defense Contract Management Agency (DCMA) were requested to evaluate a sample of contracts proposed by the Iraqi government that were approved and funded but not delivered under the United Nations Oil for Food (OFF) program. In total, we reviewed 759 or 10 percent of the 7,591 approved and funded but not delivered contracts as of March 20, 2003, the start of Operation Iraqi Freedom. The value of contracts evaluated is \$6.9 billion, which represents 60 percent of the total \$11.5 billion in the pipeline.

This report describes our objectives, methodology, limitations, findings and recommendations. We provided interim results and recommendations through the Office of the Secretary of Defense (OSD), Under Secretary of Defense for Policy, to CPA in June and in August. This report incorporates findings previously reported.

OBJECTIVES

The purpose of the evaluation was threefold: (1) to identify potential pricing issues, including overcharges and illicit surcharges; (2) to determine through price analysis a range of reasonable pricing for these contracts; and (3) to develop recommendations and lessons learned that may be applied to ongoing and future Iraqi humanitarian efforts. This provides a basis for asking additional pricing questions on existing or new contract awards or a starting point for discussions if these contracts are to be renegotiated.

METHODOLOGY

Contracts were selected for evaluation to represent the broadest possible range of commodities and suppliers of goods. Selections were based on dollar value, priority of goods, past issues with certain suppliers, and description of goods to be provided. We chose contracts representing all sectors of the Iraq economy, such as Electricity, Food, Health, Agriculture, Transportation, Water, Sanitation, and Education. We selected contracts with numerous international suppliers. Copies of contracts were provided to us by the United Nations Office of the Iraq Programme (OIP). Contracts that met our selection criteria but were not provided to us are listed in Appendix 8.

We met with representatives from OIP, including the Chief of the Contracts Processing Unit, in order to gain an understanding of the review and approval process for these contracts. OIP's primary focus was an administrative/contractual review of the items being purchased from a legal (United Nations Resolutions) perspective. Although OIP did, on occasion, raise pricing issues during its review of contracts submitted for approval, the representatives we met with stated that validating pricing was not part of their mission since no UN resolution tasked them with assessing the price

reasonableness of the contracts. Therefore, OIP performed very limited, if any, pricing review on individual contracts. We were advised that no contracts were placed on hold or not approved solely because of pricing.

To evaluate the pricing of each of the selected OFF contracts, we reviewed the terms of the contract and searched for available pricing information for the goods provided. The type of pricing information we utilized includes the following:

- World market prices for food commodities specific to the country of origin of the goods and the time periods specified in the contracts. Most of this data was provided by the U.S. Department of Agriculture (USDA).
- Published price lists for the same or similar items
- Vendor quotes for the same or similar items
- Third party pricing guides, such as Kelley Blue Book
- U.S. government purchases for the same or similar items
- Internet research for similar private or public sector projects and items
- Published industry statistics and standards
- Other OFF contracts for the same or similar items
- Consultation with industry experts
- Consultation with OIP officials

For many of the contracts evaluated, we compared contract prices, which may have been negotiated 1 to 4 years ago, to current pricing information. We did not make adjustments in our analysis for the potential impact of inflation, deflation, or currency exchange rate fluctuations. Such an exercise would have introduced an additional element of uncertainty into potentially inexact estimates. The major exception to this principle was in the area of food commodities, where we were able in most cases to obtain historical prices.

Many of the contracts, especially in the Electricity, Oil, and Water & Sanitation sectors, lacked detailed specifications or descriptions of the goods or projects. This lack of detail often hindered our ability to obtain adequate comparable pricing data. In some cases, we were able to evaluate some of the individual components included in the contract. In other cases, we attempted to evaluate the project cost in total by comparing the total price to a similar project.

Most of the contracts we evaluated contain a requirement for the seller to deliver the goods to Baghdad or other locations within Iraq. Shipping and trucking costs were usually not separately priced but were often included in the contract prices of the equipment or commodities being procured. When possible, we included estimates for shipping or trucking costs in our analysis, but we were not able to do so for all contracts.

LIMITATIONS

Our findings are provided with the following limitations:

- The pricing evaluations performed by the team were not “audits.” To audit means to go through the process, in accordance with established auditing standards, of examining and verifying a company's financial records, cost representations, and supporting documents against stated criteria such as Generally Accepted Accounting Principles (GAAP) or procurement regulations. None of the UN Security Council resolutions that established and modified the OFF program included objective criteria by which individual contracts could be evaluated for price reasonableness. In addition, an audit of contract prices would typically entail an evaluation of the financial records of the supplier. OIP informed us that they did not have, nor did they seek, supplier financial records. Our evaluation was based on a review of the contracts as submitted to OIP.
- In a typical contract pricing environment, prices are evaluated for reasonableness based on a variety of factors. For commodities, fair and reasonable prices are generally based on prevailing world market conditions or competitive bids among multiple suppliers. Although we were able, in some cases, to determine world market prices for certain commodities, OIP advised us that they did not have competitive bids that may have been obtained from other suppliers at the time of contract award. Contract pricing for unique items generally involves evaluating detailed pricing data provided by the supplier. OIP advised us that it did not have, and had not sought, such detail for any of the contracts evaluated and therefore did not provide it to us.
- Our analysis is based on a review of the contract as submitted to the U.N. for approval, and, in some cases, clarifying correspondence between the U.N. and the supplier. OIP did not provide any detailed pricing data, correspondence, or other information that may have passed between the suppliers and the Iraq ministries as part of the negotiation of these contracts.

- In many cases, our analysis was based on a comparison of contract prices established in other countries to U.S. market prices for the same or similar items. Significant economic differences, such as tax laws, labor laws, price subsidies, import/export tariffs, industrial bases, etc., can result in wide variances in market prices from country to country. Such comparisons may have resulted in a conclusion that the contract is reasonably priced when in fact the contract may not be.
- In several contracts, spares and training costs were not separately priced but were included in the total contract amount. In these cases, we were not able to make independent estimates of these costs. As a result, our comparison of contract prices to market prices that do not include such costs may yield disparate results.

FINDINGS & RECOMMENDATIONS

DEFINITIONS

We categorized our conclusion on each contract into one of the three groupings defined below. Although some contracts may have individual items that meet any or all of the three definitions, our assessment of whether the contract is potentially overpriced, reasonably priced, or inconclusive was made for the contract in total.

Potentially Overpriced

This category includes those contracts for which we found pricing or market data for the same or similar items that was substantially less than the contract prices. We considered a contract to be potentially overpriced if the overpricing in total exceeds 5 percent of the total contract value.

Reasonably Priced

This category includes those contracts where the prices are comparable to or compare favorably to the best prices we were able to find for the same or similar items. When our analysis price was substantially equal to or exceeded the contract price, we considered the contract to be reasonably priced.

Although we may not have identified potential overpricing on these contracts, other issues, such as excessive spares or training, and hidden surcharges, may exist.

Inconclusive

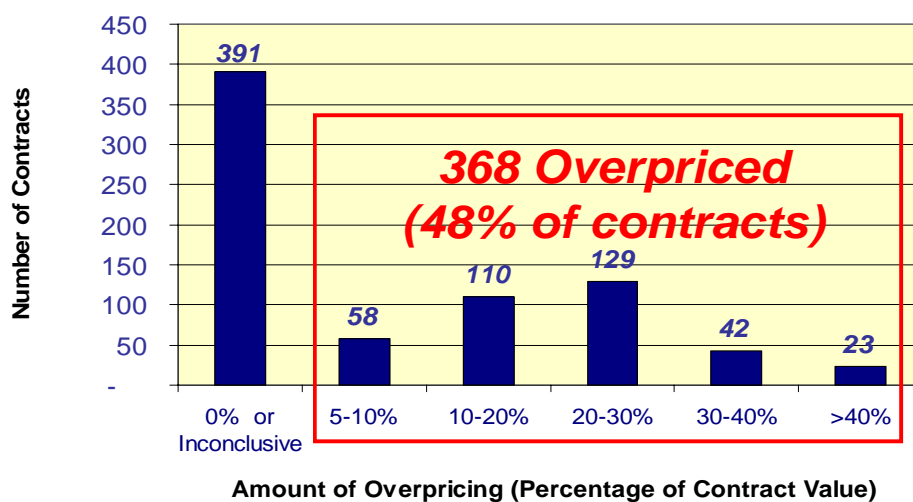
This category includes contracts that did not contain sufficient detail for us to identify comparable goods elsewhere, or we were unable to obtain independent pricing data for comparable goods.

SUMMARY OF RESULTS OF EVALUATION

Our conclusions on the 759 contracts we evaluated are summarized below.

CONCLUSION	No. of Contracts	Value	Overpricing
POTENTIALLY OVERPRICED	368	\$3.1 Billion	\$ 656 Million
REASONABLY PRICED	347	\$2.7 Billion	
INCONCLUSIVE	44	\$1.1 Billion	
TOTAL	759	\$6.9 Billion	\$ 656 Million

We noted potential overpricing totaling \$656 million in at least 48 percent of the contracts evaluated. This amount could be higher since we were unable to form a conclusion on 44 contracts, valued at \$1.1 billion. The average amount of overpricing identified on each overpriced contract is 21 percent. This equates to potential overpricing of 9 percent of the total value of contracts evaluated. The chart below illustrates our findings.



Food commodity contracts are the most consistently overpriced, with overpricing identified in 87 percent of the contracts averaging 22 percent of the contract value. In the other sectors, 37 percent of contracts are potentially overpriced, averaging 20 percent of the contract value.

The potential overpricing by sector is detailed as follows:

Sector	Total Contracts		Potentially Overpriced					
	(a) No.	(b) (\$000) Value	(c) No.	(c)/(a) Percent of Contracts ¹	(d) (\$000) Value	(e) (\$000) Overprice	(e)/(d) Percent Overpriced ²	(e)/(b) Percent of Total ³
Food	178	2,131,392	155	87%	1,743,404	390,386	22%	18%
Electricity	35	1,225,974	8	23%	134,444	21,245	16%	2%
Transportation	88	595,002	19	22%	134,122	23,543	18%	4%
Vehicles	135	513,426	79	59%	145,860	17,790	12%	3%
Oil	49	611,769	16	33%	162,295	25,845	16%	4%
Agriculture	62	313,056	29	47%	173,312	41,286	24%	13%
Heavy Equip	36	265,950	9	25%	98,281	15,184	15%	6%
Housing	66	451,408	17	26%	173,756	37,991	22%	8%
Water & Sanitation	33	363,657	9	27%	72,705	21,218	29%	6%
Health	55	349,482	17	31%	175,833	39,746	23%	11%
Education	15	87,413	6	40%	58,237	20,425	35%	23%
Miscellaneous	7	31,293	4	57%	30,550	1,259	4%	4%
Total	759	6,939,822	368	48%	3,102,799	655,920	21%	9%

¹ Percent of contracts that are potentially overpriced

² Extent of overpricing on overpriced contracts

³ Extent of overpricing on all contracts

SURCHARGES

It is widely rumored that many of the OFF contracts contained illicit surcharges of 10 to 20 percent of the contract price that were earmarked for return by the supplier to the former Iraqi regime. We were advised by the United Nations Office of the Iraq Programme (OIP) that these surcharges were often referred to as “after sales service costs.” OIP representatives indicated they had heard stories of such surcharges but had not sought and did not have any factual documentation of their existence. They also advised that they had heard these surcharges could be in contracts in any sector, but may be more prevalent in oil spares, food, and construction contracts.

We were asked specifically to identify contracts that include these surcharges. We found that identifying the existence of surcharges or “after sales service costs” is generally not possible from examination of the contract alone since the contract terms and conditions generally do not specifically identify them. Identification appears to be possible only through communication with either contracting party, the Iraqi ministry who awarded the contract or the supplier/exporter. We were advised that CPA is currently working with Iraqi ministry personnel to identify contracts that contain such surcharges.

In our evaluation of 759 contracts, we noted only five examples of “after sales service” charges:

1. COMM 1000812: This is a medicine contract between Dr. Reddy’s Lab and The State Company for Drugs and Medical Supplies (Kimadia). The supplier, in its transmittal of the contract to its mission at the UN, states “Please be informed that Euro 4612/ - (which is 10 percent of the value) have to be returned to Kimadia as after sales service expenses.”
2. COMM 730939: This is a forklift contract between China North Industries Corp. (NORINCO) and the State Oil Marketing Organization (SOMO). The purchase order contains a line item called “after sales service” that is exactly 10 percent of the price of the forklifts.
3. COMM 830449: This is a contract for pumps between Petroleum & Industrial Realization Contractors (PIRECO) and the Iraqi Ministry of Oil. We discussed the pricing of this contract with the manufacturer’s regional sales representative, who stated the contract price contains an “after sales service fee” of 10 percent.
4. COMM 1030484: This is a contract for pumps and spares between WESCO (located in UAE) and the Iraqi Ministry of Oil. The materials are provided by a Scottish supplier. We contacted the Scottish supplier (Weir) who provided us with a copy of its offer to WESCO. We noted that the contract prices in the OFF contract (WESCO and Iraq) are exactly 10 percent higher than Weir’s offer to WESCO. Weir stated the 10 percent increase is an “after sales service charge.”
5. COMM 830077: This is a contract for oil field trucks between Bukkehave and the Ministry of Oil. The origin of the vehicles is a U.S. manufacturer; Bukkehave is acting as the “middleman.” The contract includes a line item called “After Sales Service” at 15 percent of the contract value. Bukkehave responded to a UN request in a March 28, 2001 memo explaining the after sales service as follows: “The after sales service has been a natural part of our contracts with the Iraqis and it is a normal term all over the world.” This memo goes on to describe the purpose of the surcharge as a “security for the client that the trucks can drive when they receive them.” According to the memo the charge covers the cost of one contractor employee for 15 days to teach the Iraqi staff to drive the trucks. The OIP commented on the after sales service, and the contractor’s explanation of it, in its April 9, 2001 customs report. In this report, the OIP stated that any payment of a sales service would be contingent on “authentication...by the UN Independent Inspection Agents at the borders of Iraq (Cotecna)...”

SPARES

Many of the equipment and vehicle contracts contain unusually large quantities of spares. We were advised that Iraq often purchased and warehoused large quantities of spares presumably because it was uncertain that it would be able to obtain them in the future if the OFF program expired or if Iraq was otherwise unable to import goods. However, the lifting of trade sanctions in UN Security Council Resolution (UNSCR) 1483 (May 21, 2003) may obviate the need to procure large quantities of spares.

Although we generally did not evaluate the pricing of spares, we did perform a limited review on some contracts. Most contracts with spares included a separate listing of parts with prices for each part. Some contracts merely state that the contract price includes spares, but do not separately list or price the spares or state what percentage of the total is comprised of spares.

The percentage of contracts containing separately priced spares and the average price of spares as a percentage the contract value are summarized in the following table. For example, 72 percent of the Heavy Equipment contracts contain spares that are separately priced. On those contracts, spares comprise on average 16 percent of the contract price.

SECTOR	NO. OF CONTRACTS	NO. WITH SPARES	% WITH SPARES	AVERAGE SPARES %
AGRICULTURE	62	3	5%	41%
EDUCATION	15	2	13%	22%
ELECTRICITY	35	12	34%	7%
FOOD	178	-		
MISCELLANEOUS	7	-		
HEALTH	55	16	29%	26%
HEAVY EQUIP	36	26	72%	16%
HOUSING	66	-		
OIL	49	3	6%	10%
TRANSPORTATION	88	60	68%	17%
VEHICLES	135	95	70%	10%
WATER & SANITATION	33	8	24%	53%
TOTAL	759	225	30%	13%

In general, we observed that spares, when separately priced, often appeared to be a fixed percentage (e.g., 10 percent, 15 percent, etc.) of the contract value. The prices of individual parts appear to have been estimated in such a manner as to arrive at the desired total amount for spares.

Listings of all contracts evaluated that contain spares are provided at Appendix 3 (Spares Separately Priced) and Appendix 4 (Spares Not Separately Priced).

TRAINING

Sixty-four (64) of the 759 contracts we evaluated contained language that required the seller to provide, at its expense, training to Iraqi personnel. The contracts almost always stipulated the duration and location of the training. Generally, the training was to be offered in the supplier's country. In all cases, the training was not separately priced.

While the need for the training may be legitimate, we were unable to make that assessment. In addition, the fact that the training was not separately priced made our price analysis problematic. We compared contract prices that include training to our analysis-derived prices that do not include training. In some cases, this may explain the overpricing we identified.

A list of the contracts we evaluated in which we noted training costs not separately priced is provided in Appendix 5.

TRANSPORTATION COSTS

In most contracts evaluated, transportation costs were not separately priced. We consulted with a transportation expert from the United Nations Joint Logistics Center (UNJLC) in an attempt to understand the unique circumstances regarding transportation to and within Iraq that may impact the pricing of the OFF contracts. We also spoke with the General Manager of a transportation company based in Dubai who ships to Iraq. We were advised by these transportation experts that transportation costs built into OFF contract prices may be artificially high due to inefficiencies at Iraqi-run ports, mandatory additional payments to the Iraqi regime to offload goods from ships, and mandatory use of Iraqi-run inland trucking companies. However, the UNJLC expert indicated the impact of these excesses may be offset by increased "war risk" insurance premiums that suppliers may now be required to pay.

When possible, we included estimates for transportation costs in our analysis. Our estimates were derived as follows:

Ocean Freight

Food Commodities

We relied on estimated freight costs provided to us by USDA experts. The freight costs provided were specific to the individual commodity and the country of origin. In the absence of specific estimates from USDA, we estimated costs based on Internet price lists or by using a USDA estimate for a similar commodity.

Vehicles

Our analysis did not include specific consideration for freight costs. Our research indicated that shipping costs would generally be offset by the value of fleet discounts, which also were not specifically factored into our analysis. We found the value of fleet discounts available to U.S. buyers typically start at \$300 and could be as high as \$2,000 per vehicle. We also observed that UN humanitarian organizations were able to obtain quantity discounts in the 7 to 8 percent range when contracting directly with Japanese car manufacturers. These discounts are usually offset by transportation costs, which can also range from \$300 to \$2,000 per vehicle.

Piping and Accessories

We reviewed a large number of piping contracts in the Agriculture, Oil, and Water & Sanitation sectors. In most cases, based on advice we received from a U.S. supplier, we estimated transportation costs by adding a factor of 20 percent to the quotes provided.

Inland Trucking

Based on advice from the UNJLC transportation expert and a former USDA attaché to Iraq, we estimated inland trucking costs from the port to final destinations in Iraq at \$20 per metric ton.

USE OF MIDDLEMEN

During our evaluation, we noted that many of the contracts appear to be with a middleman rather than directly with the manufacturer or supplier of the goods. Since OIP provided us with only the contracts between the Iraqi ministries and the supplier, which may be a middleman, we generally did not have data (such as contracts between the middleman and the manufacturer) to use to analyze the extra cost associated with using a middleman versus contracting directly with the manufacturer or supplier of the goods. However, in the following two examples where we did have data we noted the incremental cost of using a middleman appears to be about 20 percent:

1. Many of the contracts from the U.N. agencies are direct with the suppliers. Although we noted some potential overpricing on these contracts, the overpricing is primarily based on comparing prices from one OFF contract to another. For example, UNICEF paid \$16,000 for a Toyota Hilux pickup and World Health Organization (WHO) paid \$19,000 for the same. We concluded the WHO contract is potentially overpriced by \$3,000 per vehicle. The UNICEF contract is direct with Toyota Motor Corporation in Japan, and the WHO contract is with Toyota Gibraltar Stockholding Company, LTD (agents for Toyota Motor Marketing in Europe). The contracts are for similar quantities and similar time frames. This indicates that the cost of not contracting directly with the manufacturer was 19 percent for the WHO contracts.

2. In our evaluation of COMM 830077 for an Oil Field Truck, we noted the truck was to be supplied by a U.S. supplier through a Danish middleman (Bukkehave). We contacted the U.S. supplier of the vehicle who provided us with the price at which it sold the trucks to Bukkehave. In turn, the middleman, Bukkehave, sold the truck to Iraq at a 20 percent markup.

RECOMMENDATIONS

Based on our review, we offer the following recommendations to ensure fair and reasonable prices on current and future contracting efforts:

Immediate Action on Existing OFF Contracts:

1. Request additional documentation from suppliers for all contracts that are identified as potentially overpriced and for those where our analysis was inconclusive. At a minimum, the following should be requested of the supplier:
 - Separately price all transportation and insurance charges
 - Separately price all deliverables, including spare parts, services, or other items
 - Provide clear and detailed specifications for items to be delivered
 - Provide detailed cost data for unique (sole source) items
2. Require pricing adjustments, including deletion of Iraqi “service charges,” on all overpriced contracts where the overpricing can not be adequately explained by the supplier.
3. Advise UN not to proceed with overpriced contracts or suppliers who refuse to adjust downward.
4. Assess the need for the large quantities of spares and the need for training in all contracts that include these items. Although we may have concluded a contract is reasonably priced, if it is determined that the spares are excessive or the training is unnecessary, those requirements should be removed from the contract and contract prices adjusted downward.
5. Assess whether contracts for “old technology” or items of questionable value are essential for immediate needs.
6. Engage a transportation expert to determine cost differences due to changed circumstances.

Future Action of Post-OFF Contracting

1. Require that future contracts itemize transportation, insurance, and all deliverables, including spare parts, services, and other items.
2. Require suppliers to provide detailed specifications on items being supplied and detailed cost data for unique (sole source) items.
3. Require competitive bidding for commodity items.
4. Limit the use of middlemen.

DETAILED FINDINGS BY SECTOR

OVERVIEW

During our evaluation, we noted that the same or similar items may be included in several sectors. For example, heavy equipment (bulldozers, forklifts, etc.) were included in the Agriculture, Oil, Housing, Electricity, Health, and Water & Sanitation sectors. We evaluated like items together and grouped them into a common sector for the purpose of this report. The Heavy Equipment sector includes all contracts for wheel loaders, bulldozers, excavators, forklifts, tractors, and other similar equipment. Likewise, the Vehicles sector contains all passenger vehicles (sedans), light trucks (pickups), and Sport Utility Vehicles (SUVs). The Transportation sector includes all cargo trucks, buses, railroad equipment, motorcycles, and other miscellaneous transportation equipment. Items unique to a sector, such as an oil field truck, remain in that sector.

The detail results by sector include numerous schedules showing the contract prices for items evaluated our analysis prices, and the potential overpricing. Although there are numerous instances where the analysis price is less than the contract price, we computed potential overpricing only if the difference exceeds 5 percent of the contract in total.

In many cases, due to the sheer volume of line items in some contracts (some contracts had in excess of 1,000 line items); we only reviewed a portion of some contracts. The summaries at the beginning of each section include the total contract price. However, the detailed schedules in the accompanying notes only contain the line items we evaluated.

Most contracts are stated in the currency of the supplier's country or Euro. For this evaluation, we converted all contract values to U.S. dollars.

SUMMARY RESULTS BY SECTOR

Sector	Total			Potentially Overpriced			Reasonably Priced		Inconclusive	
	Contracts Reviewed	(\$000) Value	(\$000) Spares	Contracts Reviewed	(\$000) Value	Potential Overpricing	Contracts Reviewed	(\$000) Value	Contracts Reviewed	(\$000) Value
AGRICULTURE	62	313,056	6,080	29	173,312	41,286	29	108,674	4	31,070
EDUCATION	15	87,413	3,821	6	58,237	20,425	9	29,175	-	-
ELECTRICITY	35	1,225,974	17,515	8	134,444	21,245	11	289,167	16	802,363
FOOD	178	2,131,392	-	155	1,743,404	390,387	23	387,989	-	-
HEALTH	55	349,482	25,295	17	175,833	39,746	32	150,829	6	22,820
HEAVY EQUIP	36	265,950	19,847	9	98,281	15,184	26	166,892	1	777
HOUSING	66	451,408	-	17	173,756	37,991	49	277,651	-	-
MISCELLANEOUS	7	31,293	-	4	30,550	1,259	3	743	-	-
OIL	49	611,769	3,488	16	162,295	25,845	26	375,282	7	74,192
TRANSPORTATION	88	595,002	63,090	19	134,122	23,543	69	460,880	-	-
VEHICLES	135	513,426	42,197	79	145,860	17,790	56	367,566	-	-
WATER & SANITATION	33	363,657	25,281	9	72,705	21,218	14	119,545	10	171,407
TOTAL	759	6,939,823	206,614	368	3,102,799	655,920	347	2,734,393	44	1,102,630

AGRICULTURE

SUMMARY OF EVALUATION AGRICULTURE SECTOR

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No.	(\$000) Value
IRRIGATION SYSTEMS & EQUIP												
SPRINKLER IRRIGATION SYSTEMS	1	11	107,896	185	7	75,182	18,365	24%	4	32,714	-	-
PVC PIPES & FITTINGS	2	1	267	-	-	-	-	-	1	267	-	-
GALVANIZED PIPE & DIESEL MOTOR	2	1	9,955	-	-	-	-	-	1	9,955	-	-
CASING PIPES & ACCESSORIES	2	6	15,162	-	5	13,471	4,970	37%	1	1,691	-	-
WATER PUMPS & SPARES	3	5	12,779	5,721	1	3,686	568	15%	4	9,093	-	-
MECHANICAL EQUIPMENT												
GENERATING SET & SPARES	4	2	1,846	174	-	-	-	-	2	1,846	-	-
DRILLING RIG	5	1	20,090	-	-	-	-	-	1	20,090	-	-
MAKHOO DAM PROJECT	6	1	27,496	-	-	-	-	-	-	-	1	27,496
FARM SUPPLIES												
POULTRY FARMS	7	2	7,203	-	-	-	-	-	2	7,203	-	-
BROILER/LAYER PROTEIN CONCENTRATE	8	3	13,692	-	3	13,692	3,603	26%	-	-	-	-
VETERINARY MEDICAL SUPPLIES	9	7	15,153	-	-	-	-	-	5	12,030	2	3,123
FEED BARLEY	10	3	40,150	-	3	40,150	7,623	19%	-	-	-	-
CORN	11	2	7,350	-	2	7,350	2,097	29%	-	-	-	-
SOY BEAN MEAL	12	5	20,269	-	4	18,602	3,917	21%	1	1,667	-	-
PESTICIDE	13	6	3,252	-	2	1,108	133	12%	3	1,693	1	451
MISCELLANEOUS ITEMS												
STEEL SCAFFOLDING	14	1	10,407	-	-	-	-	-	1	10,407	-	-
BOATS	15	2	72	-	2	72	11	16%	-	-	-	-
LIFE JACKETS	16	2	14	-	-	-	-	-	2	14	-	-
WATERPROOF OVERALLS	17	1	4	-	-	-	-	-	1	4	-	-
TOTAL		62	313,056	6,080	29	173,312	41,286	24%	29	108,674	4	31,070

1. SPRINKLER IRRIGATION SYSTEMS

The OFF contracts include four different types of irrigation sprinkler systems for agricultural irrigation of various crops under Iraq's Enhanced Domestic Food Production Program. The contracts are with a number of suppliers in eight different countries (see table below). We evaluated the contract price by searching the Internet, contacting suppliers and comparing prices among OFF contracts. The contracts evaluated were awarded between August 1999 and October 2001. We found an Internet price list that provided pricing data for specific types of sprinkler systems (e.g., center pivot, linear, etc.) and other specifications (such as acres to be covered). Using this data, we concluded the Solid State sprinklers appear to be reasonably priced. However, the Center Pivot, Linear Move and Miscellaneous sprinkler systems are potentially overpriced. The prices quoted do not include shipping. Also, most of the contracts had spares and accessories built into the unit prices.

PRICING DETAILS IRRIGATION SPRINKLER SYSTEM

Comm	Mission	Date	Description	Contract (in USD)			Analysis (in USD)			% Diff.
				Qty	USD Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1001179	Russia	10/25/2001	Solid Set Sprinklers	550	18,380	10,109,127	31,080	-	-	
702011	Italy	7/1/2000	Solid Set Sprinklers	100	22,900	2,290,000	31,080	-	-	
801967	Russia	1/13/2001	Center Pivot Irrigation System	500	19,116	9,557,854	10,522	8,594	4,297,000	45%
900757	Italy	5/2/2001	Center Pivot Irrigation System	200	22,375	4,475,000	17,908	4,467	893,400	20%
1100304	Spain	10/9/2000	Center Pivot Irrigation System	1,000	22,642	22,642,161	20,069	2,573	2,573,000	11%
1100051	Saudi Arabia	12/17/2000	Center Pivot Irrigation System	500	31,616	15,807,784	30,103	-	-	
600378	Syria	8/31/1999	Linear Move Sprinkler System	280	42,857	11,999,960	31,728	11,129	3,116,120	26%
601909	Syria	10/28/1999	Linear Move Sprinkler System	100	45,072	4,507,245	45,448	-	-	
800329	Bulgaria	9/24/2000	Misc. Sprinkler Irrigation Systems	500	26,040	13,020,000	18,991	7,049	3,524,500	27%
901306	Egypt	5/29/2001	Misc. Sprinkler Irrigation Systems	550	21,442	11,792,908	16,102	5,340	2,937,000	25%
702218	UAE	8/27/2000	Misc. Sprinkler Irrigation Systems	100	16,940	1,694,000	6,706	10,234	1,023,400	60%
TOTALS				4,380		107,896,038			18,364,420	

2. PVC PIPES & FITTINGS, GALVANIZED PIPES & DIESEL MOTOR, AND CASING PIPES & ACCESSORIES

Iraq contracted with a number of suppliers in five different countries (China, Jordan, Egypt, Russia and Saudi Arabia) for three different types of pipes used for water well drilling. The contracts evaluated were awarded between January 1999 and January 2003. We evaluated the contract price by searching the Internet, contacting suppliers and comparing prices among OFF contracts.

Our analysis used the best independently quoted price, if available, including an estimated factor of 20 percent for shipping and insurance cost based on discussions with one of the U.S. suppliers. Where we were unable to obtain an outside quote, we compared similar items among these OFF contracts. If there was a lower price among the OFF contracts, we used that price for our analysis. We noted that COMM 601477 has a requirement for the same sized pipe, with and without slotting. Pipe with slotting is priced at \$88.00 per meter and pipe without slotting is priced at \$22.00 per meter. This equates to a 400 percent difference. However, the quote we received from a U.S. supplier indicates a price difference of about 25 percent between pipes with slotting and pipes without slotting. To analyze the price of pipes with slotting, we added a factor of 25 percent to the lowest OFF contract price for similar sized pipe without slotting.

Many of the contracts contain numerous individual parts or components. We selected only the high-dollar items to review. The table below summarizes the parts for which we were able to obtain pricing information.

PRICING DETAILS PIPES

COMM	Mission	Date	Description	Qty	Unit of Measure	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
700505	China	1/29/2000	Casing 10 3/4	20,000	M	36.80	736,000	36.80			
1100221	Russia	10/3/2002	Casing 10 3/4	75,000	M	44.00	3,300,000	36.80	7.20	540,000	16%
700504	China	1/31/1999	Casing 10 3/4 (slotted)	4,000	M	108.00	432,000	45.00	63.00	252,000	58%
800332	Jordan	9/24/2000	Casing 10 3/4 (slotted)	12,000	M	52.63	631,560	45.00	7.63	91,560	14%
1001451	Egypt	10/30/2001	Casing 10 3/4 (slotted)	30,000	M	113.00	3,390,000	45.00	68.00	2,040,000	60%
1100221	Russia	10/3/2002	Casing 8 5/8	75,000	M	25.00	1,875,000	22.00	3.00	225,000	12%
601447	China	10/30/1999	Casing, 8 5/8	20,000	M	22.00	440,000	22.00			
700505	China	1/29/2000	Casing, 8 5/8	20,000	M	23.20	464,000	22.00			
700504	China	1/31/1999	Casing, 8 5/8 (slotted)	4,000	M	90.00	360,000	27.50	62.50	250,000	69%
1001451	Egypt	10/30/2001	Casing, 8 5/8 (slotted)	20,000	M	74.00	1,480,000	27.50	46.50	930,000	63%
800332	Jordan	9/24/2000	Casing, 8 5/8 (slotted)	12,000	M	30.52	366,240	27.50	3.02	36,240	10%
601447	China	10/31/1999	Casing, 8 5/8 (slotted)	10,000	M	88.00	880,000	27.50	60.50	605,000	69%
1001099	Russia	1/5/2003	Galvanized Pipe, 3"	3,071,014	LF	0.55	1,689,058	7.50			
1001099	Russia	1/5/2003	Galvanized Pipe, 5"	1,028,543	LF	1.11	1,141,683	7.50			
702796	Saudi	3/9/2001	PVC Casing Pipe	32,000	M	8.12	259,840	8.47			
TOTALS										4,969,800	

3. WATER PUMPS AND SPARES

Iraq contracted with suppliers in three countries (Jordan, Egypt and Turkey) for water pump sets and spares to be used by farmers in the 15 Governorates of Iraq. The pumps are used for irrigation purposes in areas where electric power supply is not available or not sufficient. Three of the five contracts were with Arab Pump Manufacturing Company of Jordan. The contracts were awarded between June 2002 and January 2003. Many of the contracts contain numerous individual parts or components. We selected only the high dollar items to evaluate. We evaluated the contract prices by searching the Internet, contacting suppliers, and comparing prices between OFF contracts. We compared the contract prices to the average quoted price from six other suppliers. Based on our analysis we found only one Jordanian contract that had potentially overpriced items.

Our analysis does not include an estimate for shipping costs. The table below summarizes the parts for which we were able to obtain pricing information.

PRICING DETAILS PUMP & SPARES

COMM	Mission	Date	Engine	Description of Part	Qty	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1101551	Jordan	8/17/2002	Deutz D-302-2	Crankshaft w/ balance weight	50	814.76	40,738	3,102.36	-	-	
1101551	Jordan	8/17/2002	Deutz D-302-2	Crankshaft	50	269.19	13,460	373.11	-	-	
1101551	Jordan	8/17/2002	Deutz F3 L912	Crankshaft	40	430.55	17,222	2,353.51	-	-	
1101551	Jordan	8/17/2002	Deutz F3 L912	Camshaft	40	280.50	11,220	1,021.64	-	-	
1101551	Jordan	8/17/2002	Deutz F3 L912	Fuel Injection Pump	80	2,310.00	184,800	2,868.58	-	-	
1101551	Jordan	8/17/2002	Deutz F3 L912	Gasket Set	300	143.50	43,050	166.42	-	-	
1101551	Jordan	8/17/2002	Deutz F4 L912	Crankshaft	40	1,787.50	71,500	3,177.25	-	-	
1101551	Jordan	8/17/2002	Deutz F4 L912	Camshaft	40	286.00	11,440	1,733.04	-	-	
1101551	Jordan	8/17/2002	Deutz F4 L912	Fuel Injection Pump	80	2,733.50	218,680	3,270.81	-	-	
1101551	Jordan	8/17/2002	Deutz F4 L912	Crankcase	30	3,036.00	91,080	5,584.24	-	-	
1101551	Jordan	8/17/2002	Deutz F4 L912	Gasket Set	300	171.60	51,480	156.60	-	-	
1101551	Jordan	8/17/2002	Deutz F6 L912	Crankshaft	50	2,310.00	115,500	5,616.34	-	-	
1101551	Jordan	8/17/2002	Deutz F6 L912	Fuel Injection Pump	80	3,039.90	243,192	3,704.81	-	-	
1101551	Jordan	8/17/2002	Deutz BF6 M1013	Crankcase	20	4,147.00	82,940	5,327.50	-	-	
1101551	Jordan	8/17/2002	Deutz BF6 M1013	Thrust Washer	75	23.49	1,762	28.55	-	-	
1101551	Jordan	8/17/2002	Deutz BF6 M1013	Cylinder Head	60	2,327.99	139,679	3,583.65	-	-	
1101551	Jordan	8/17/2002	Deutz BF6 M1013	Camshaft	60	914.22	54,853	1,101.87	-	-	
1101551	Jordan	8/17/2002	Deutz BF6 M1013	Starter	50	679.00	33,950	539.06	-	-	
1100358	Egypt	6/3/2002	Deutz F3 L912	3 Cylinder Engine	500	4,850.39	2,425,195	4,813.33	-	-	
1101550	Jordan	8/17/2002	Deutz F3 L912	APM56 Pump	150	4,513.00	676,950	5,715.00	-	-	
1101637	Turkey	8/17/2002	Water Pump Set	Model 8522-C 20-22 HP	200	1,817.82	363,564	5,715.00	-	-	
1201608	Jordan	1/5/2003	3-Diesel Engine	Pump - 56	150	14,138.00	2,120,700	12,471.00	1,667.00	250,050	12%
1201608	Jordan	1/6/2003	3-Diesel Engine	Pump - 8060	100	15,650.00	1,565,000	12,471.00	3,179.00	317,900	20%
TOTALS										567,950	

4. GENERATING SETS AND SPARES

Iraq contracted with Al Mohandes International Co. of Egypt on two separate contracts for generator sets and spares to be used as standby electric power for farms. The contracts were awarded in April and December 2001. Spare parts represent 20 percent of the total price. We compared prices to quotes received for the same or similar items based on Internet vendor searches. Based on our price analysis, the generator set contracts appear to be reasonably priced.

5. DRILLING RIGS

Iraq contracted with a UK supplier for 12 hydraulic top-drive rotary drilling rigs to be delivered to three separate locations: Dohuk, Erbil and Suleimaniyah. The contract was awarded in April 2001 for humanitarian assistance to internally displaced populations in Northern Iraq. We evaluated the contract price by searching the Internet and contacting suppliers. We compared the contract price to a U.S. supplier quote for a comparable drilling-rig package. Although the quoted price was similar to the contract price, the quote did not include an estimate for shipping or other associated costs. Based on our price analysis, the drilling-rig contract appears to be reasonably priced.

6. MAKHOOL DAM PROJECT

The subject contract is for the Makhool Dam Project located in Salah Aldeen Governate of Iraq. The evaluated contract was awarded in March 2002. We selected some of the high-dollar and/or unusual items to review for detailed price comparisons. We compared the contract values to estimates provided by the Army Corps of Engineers for various U.S. dam projects. The U.S. prices appear to be considerably higher than the contract prices for the components evaluated. However, the contract does not contain sufficient detail to determine if the U.S. projects are comparable to the Iraqi project. We were informed that, on a large construction project, there could be an inherent risk that some items could be inflated as to price, and not readily

identifiable unless quotes could be obtained from other construction companies that build dams. Therefore, our results are inconclusive.

7. POULTRY FARMS

Iraq contracted with an Italian supplier in February and April 2001 for two separate contracts to build poultry farms. Each of the two contracts is for eight Poultry Farms. Each farm consists of one rearing installation and three production installations, accessories, and spare parts. The goods are intended for the agricultural industry in Iraq. We evaluated the OFF contracts by searching the Internet, contacting suppliers, and consulting with industry experts. We received price estimates from experts from Oklahoma State University and from Michigan State University. Based on our price analysis, the poultry farm contracts appear to be reasonably priced.

8. BROILER/LAYER PROTEIN CONCENTRATE

We evaluated three OFF contracts for deliveries of 31,000 metric tons of layer protein and broiler protein concentrate to be used in animal feed. We obtained market prices from the Kentucky Agricultural Statistics Service and Indiana Agricultural Statistics Service for the time period when the contracts were awarded. We compared the statistics to the contract metric ton prices. Our analysis includes an estimate for freight and inland trucking. The contracts in total are potentially overpriced by 26 percent.

**PRICING DETAILS
PROTEIN CONCENTRATE**

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract		Analysis (in USD)			Potential Overpricing	% Over
					USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
LAYER PROTEIN CONCENTRATE											
800783	France	Spain	11/7/2000	5,000	371.70	1,858,481	286.00	45.00	331.00	203,481	11%
BROILER PROTEIN CONCENTRATE											
800784	France	Spain	11/27/2000	10,000	420.89	4,208,945	266.20	45.00	311.20	1,096,945	26%
1101080	Belgium	Belgium	6/7/2002	16,000	476.53	7,624,549	287.65	45.00	332.65	2,302,149	30%
TOTALS				31,000		13,691,975				3,602,575	

9. VETERINARY MEDICAL SUPPLIES

Iraq contracted with suppliers in France, India and Malaysia for deliveries of numerous veterinary drugs and supplies. We conducted extensive web searches and requested information from the Defense Logistics Agency (DLA) for the majority of the higher priced veterinary supplies. Many of the contracts contain numerous line items of individual medicines and supplies. We selected only the high-dollar items to review. We were unable to obtain pricing information for many of the items selected. We consider our analysis to be inconclusive for those contracts. However, for those where we were able to obtain prices, the prices we found are comparable to or exceed the OFF contract prices. In such cases, we consider the OFF contracts to be reasonably priced. The table below lists the items for which we were able to obtain pricing information.

**PRICING DETAILS
VETERINARY MEDICAL SUPPLIES**

COMM	Mission	Date	Description	Package/ Dose	Qty	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1002232	France	2/28/2000	Foot & Mouth Vaccine (Type O1) Cattle	Vial of 1,000	10,000	21.50	215,000	63.07	-	-	
1002232	France	2/28/2000	Foot & Mouth Vaccine (Type O1) Sheep	Vial of 1,000	10,000	2.40	24,000	19.30	-	-	
1002232	France	2/28/2000	Mark's Disease Vaccine	Vial of 1,000	4,000	9.70	38,800	34.76	-	-	
1100813	India	4/16/2002	Albendazole	liter	75,000	1.0027	75,203	1.19	-	-	
1100813	India	4/16/2002	Quinapyramine TrepalnoI	1 Sachet	3,000	1.1417	3,425	1.50	-	-	
1101412	India	6/9/2002	Niclosamide Powder	100 grams	20,000	1.4681	29,362	1.80	-	-	
1000876	Malaysia	11/9/2001	Dafilon Reverse Cutting Needle	box of 36	71	17.01	1,208	40.35	-	-	
1000876	Malaysia	11/9/2001	Cervix Set	1 dozen	517	196.65	101,668	174.00	-	-	
1000876	Malaysia	11/9/2001	Bone Wax	box of 24	1,395	31.25	43,594	93.00	-	-	
1000876	Malaysia	11/9/2001	Lyostypt	box of 12	4,216	39.03	164,550	100.64	-	-	
1000876	Malaysia	11/9/2001	Reverse Cutting Needle-Silk Black Braid	box of 36	4,231	10.10	42,733	6.20	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (2XVSPMS-6/0)	1 dozen	904	113.85	102,920	135.18	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (DSM11-6/0)	1 dozen	724	43.36	31,393	55.40	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (HR48-2/0)	1 dozen	11,591	23.76	275,402	26.43	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (HR48-0)	1 dozen	18,262	25.54	466,411	28.84	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (HR40-2)	1 dozen	19,290	27.92	538,577	27.70	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (2XDMS13-4/0)	1 dozen	837	55.44	46,403	61.23	-	-	
1200323	Malaysia	8/4/2002	Suture Needle (DS24-3/0)	1 dozen	520	13.86	7,207	44.23	-	-	

10. FEED BARLEY

We evaluated three OFF contracts for deliveries of 250,000 metric tons of white barley to be used as animal feed. The three contracts are with suppliers in Egypt and Russia and were awarded a month apart, in June and July 2000. We evaluated the contracts by searching the Internet and contacting the USDA. We compared the contract prices to market prices obtained from the USDA for exports of feed barley from the same countries and time periods identified in the contracts. Our analysis includes an estimate supplied by USDA for freight. Based on our analysis, the contracts in total are potentially overpriced by 19 percent.

**PRICING DETAILS
FEED BARLEY**

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract		Analysis (in USD)			Potential Overpricing	% Over
					USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
701030	Egypt	Egypt	6/7/2000	100,000	160.60	16,060,000	116.86	13.25	130.11	3,049,000	19%
701298	Russia	Russia, Kazakstan, Ukraine	7/5/2000	100,000	160.60	16,060,000	116.86	13.25	130.11	3,049,000	19%
701299	Russia	Russia, Kazakstan, Ukraine, Belarus	7/5/2000	50,000	160.60	8,030,000	116.86	13.25	130.11	1,524,500	19%
TOTALS				250,000		40,150,000				7,622,500	

11. CORN

Iraq contracted with suppliers in Argentina and Lebanon for deliveries of 42,000 metric tons of Argentinian yellow corn to be used as animal feed. The contracts were awarded in September 2000 and July 2002. We compared the contract prices to market prices obtained from the USDA for exports of yellow corn from Argentina for the same time periods identified in the contracts. Our analysis includes an estimate for freight and inland trucking supplied by the USDA. The contracts in total are potentially overpriced by 29 percent.

**PRICING DETAILS
CORN**

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract		Analysis (in USD)			Potential Overpricing	% Over
					USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
800526	Argentina	Argentina	9/26/2000	30,000	151.80	4,554,000	79.00	48.50	127.50	729,000	16%
1200447	Lebanon	Argentina	7/23/2002	12,000	233.00	2,796,000	97.00	22.00	119.00	1,368,000	49%
TOTALS				42,000		7,350,000				2,097,000	

12. SOYBEAN MEAL

Iraq contracted with suppliers in Egypt, India, and the United Arab Emirates (UAE) for deliveries of soybean meal in 50-kg packets for poultry feed manufacturing under Poultry Production Projects. The contracts were awarded between March 1999 and November 2002. We evaluated the contract prices by searching the Internet, contacting the USDA, and comparing the prices between OFF contracts. The contracts ranged in price from \$191.50 to \$336.83 per metric ton. The first Indian contract in 1999, under Phase 5, was notably less expensive per ton than the subsequent Indian contracts. The contracts in total are potentially overpriced by 20 percent. One Indian contract, COMM 1100541, is potentially overpriced by 34 percent (see table).

PRICING DETAILS SOYBEAN MEAL

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract (in USD)		Analysis (in USD)			Potential Overpricing	% Over
					USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
1300034	Egypt	India	11/6/2002	20,000	270.40	5,408,000	184.35	47.50	231.85	771,000	14%
50249	India	India	3/31/1999	8,703	191.50	1,666,625	141.00	47.50	188.50	-	0%
800170	India	India	8/22/2000	15,000	253.00	3,795,000	164.00	47.50	211.50	622,500	16%
1100541	India	India	4/6/2002	16,000	336.83	5,389,280	175.00	47.50	222.50	1,829,280	34%
800146	UAE	Argentina	8/26/2000	15,000	267.30	4,009,500	164.00	57.00	221.00	694,500	17%
TOTALS				74,703	20,268,405					3,917,280	

13. PESTICIDES

Iraq contracted with various suppliers in Lebanon, Jordan and Italy for deliveries of numerous types of pesticides to be used to control nematode species in vegetables, citrus, and other fruit. The contracts were awarded between April 2001 and July 2002. We obtained world market prices and USDA prices from web research and conversations with experts in the field. A number of our searches proved inconclusive. Our analysis does not include estimates for freight and inland trucking, or potential quantity discounts. The table below presents the pricing detail for the pesticides for which we were able to obtain pricing information.

PRICING DETAILS PESTICIDES

COMM	Mission	Date	Description	Qty (Liters)	Contract (in USD)		Analysis (in USD)			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1100748	Lebanon	4/15/2002	Cycloxdim	5,000	25.07	125,338	20.10	4.97	24,838	20%
1100748	Lebanon	4/15/2002	Imazamthabenz	2,000	44.68	89,350	23.23	21.45	42,890	48%
1100748	Lebanon	4/15/2002	Carbendazim	4,000	14.69	58,773	28.95			
1100748	Lebanon	4/15/2002	Dimethamorph (kg)	4,000	24.82	99,278	10.49	14.33	57,318	58%
1100748	Lebanon	4/15/2002	Triforine	2,000	24.82	49,639	24.81			
1200375	Jordan	7/16/2002	Ethoprophos	7,000	9.47	66,290	8.35	1.12	7,840	12%
1101060	Italy	4/15/2002	Tetraconazol	5,000	26.96	134,819	41.60			
1101060	Italy	4/15/2002	Benalaxyl (kg)	7,000	14.74	103,199	17.20			
1001694	Jordan	11/26/2001	Triazophos	30,000	14.48	434,400	38.59			
1002235	Jordan	4/20/2001	Fipronil	10,000	51.42	514,246	67.10			
1002235	Jordan	4/20/2001	Iprodione	5,000	27.43	137,132	31.29			
1002235	Jordan	4/20/2001	Fenoxaprop	10,000	36.93	369,278	43.59			
TOTALS									132,887	

14. STEEL SCAFFOLDING

Iraq contracted with a supplier in the UAE in May 2001 for delivery of 31,000 square meters of scaffolding with accessories and spare parts. Most of the scaffolding is from a British-based company with a branch in the United Arab Emirates (UAE). Some items are also to be supplied by vendors in Sweden and the UAE. The scaffolding, referred to as shoring, is for major projects in Iraq. We searched the Internet and obtained world market prices for light scaffolding from various supplying countries. Based on our price analysis, the steel scaffolding contract appears to be reasonably priced.

15. BOATS

Iraq negotiated two contracts in early 2003 with a Danish vendor for deliveries of nine Yamaha utility boats (different models in each contract) with 25 horsepower engines. We evaluated the contract prices by searching the Internet, contacting suppliers, and comparing the prices between the OFF contracts. We obtained prices from the Yamaha web site. Our analysis includes an estimate for transportation (using the same costs included in the contract of \$700 per boat). Based on our analysis, the boats appear to be overpriced.

PRICING DETAILS BOATS

Comm	Mission	Date	Description	Contract (in USD)			Analysis (in USD)			% Diff.
				Qty	Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
910773	Denmark	1/29/2003	Boats and Outboard Engines	5	6,935	34,675	6,398	537	2,685	8%
910779	Denmark	1/29/2003	Boats and Outboard Engines	4	9,280	37,120	7,149	2,131	8,524	23%
TOTALS				9		71,795			11,209	

16. LIFE JACKETS

Iraq negotiated two contracts with a Japanese vendor for deliveries of a total of 1,220 life jackets. Both contracts were awarded around February 2003. We evaluated the contract prices by searching the Internet for other companies that sell life jackets, contacting suppliers, and comparing the prices between the OFF contracts. Based on our price analysis, the life jacket contracts appear to be reasonably priced.

17. WATERPROOF OVERALLS

Iraq awarded a contract in January 2003 to a supplier in Denmark for delivery of 149 waterproof overalls. We performed web searches of a number of companies that deal in sports equipment and clothing. Based on our price analysis, the waterproof-overall contract appears to be reasonably priced.

EDUCATION

SUMMARY OF EVALUATION OF EDUCATION SECTOR

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
PRINTING EQUIPMENT AND SUPPLIES	1	2	25,924	-	2	25,924	7,893	30%	-	-	-	-
TELEVISION TOWERS	2	1	19,325	-	1	19,325	7,340	38%	-	-	-	-
PHOTOCOPY MACHINES	3	1	10,892	2,148	1	10,892	4,978	46%	-	-	-	-
COMPUTERS & ACCESSORIES	4	5	5,747	-	2	2,097	215	10%	3	3,650	-	-
PROJECTORS	5	1	1,366	-	-	-	-	-	1	1,366	-	-
GENERATORS	6	2	19,037	1,673	-	-	-	-	2	19,037	-	-
SPORTS & RECREATIONAL EQUIP	7	1	2,900	-	-	-	-	-	1	2,900	-	-
CLOTHING/UNIFORMS	8	2	2,222	-	-	-	-	-	2	2,222	-	-
TOTAL		15	87,413	3,821	6	58,237	20,425	35%	9	29,175	-	-

1. PRINTING EQUIPMENT AND SUPPLIES

Iraq contracted with two Jordanian vendors for various supplies and equipment associated with textbook printing. The contracts were awarded in June 2000 and December 2001. We evaluated the contract prices by searching the Internet, contacting suppliers and comparing the prices between the two OFF contracts. Overall, we believe the contracts are potentially overpriced by 30 percent. See the detailed schedule and notes below for a summary of our analysis of this equipment.

**PRICING DETAILS
PRINTING EQUIPMENT AND SUPPLIES**

COMM	Mission	Date	Description	Qty	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Difference Unit	Total Difference	
1201397	Jordan	6/28/2000	Canon LBP 2460	12	5,060	60,720	935	4,125	49,500	82%
1201397	Jordan	6/28/2000	Epson 2000 P	6	890	5,340	556	334	2,004	38%
1201397	Jordan	6/28/2000	Epson 1640XL	6	13,200	79,200	2,489	10,711	64,266	81%
1201397	Jordan	6/28/2000	Escoscan EF 14-A3	6	44,000	264,000	16,036	27,964	167,784	64%
1201397	Jordan	6/28/2000	Dotmate 7500P	6	99,000	594,000	15,117	83,883	503,298	85%
1201397	Jordan	6/28/2000	Canon CLC 950	24	7,823	187,740	3,995	3,828	91,860	49%
1201397	Jordan	6/28/2000	Montage Tables	36	5,500	198,000	5,137	363	13,077	7%
1201397	Jordan	6/28/2000	Offset Machine - QM 46.2	12	99,000	1,188,000	47,400	51,600	619,200	52%
1201397	Jordan	6/28/2000	Heidelberg Speed Master	6	504,000	3,024,000	289,000	215,000	1,290,000	43%
1201397	Jordan	6/28/2000	Sheet Folding Machine	12	88,000	1,056,000	100,000	-	-	-
1201397	Jordan	6/28/2000	Paper Cutting Machine	12	108,000	1,296,000	51,450	56,550	678,600	52%
1201397	Jordan	6/28/2000	Offset Machine GTO 52-2	12	154,000	1,848,000	98,600	55,400	664,800	36%
1201397	Jordan	6/28/2000	Binding Machine	6	676,500	4,059,000	100,000	576,500	3,459,000	85%
1201397	Jordan	6/28/2000	Sewing Machine	6	176,000	1,056,000	185,000	-	-	-
1201397	Jordan	6/28/2000	Heidelberg SM 102-2	6	655,000	3,930,000	720,000	-	-	-
901995	Jordan	4/11/2002	Montage Tables	3	26,735	80,205	895	25,840	77,520	97%
901995	Jordan	4/11/2002	Textbook printing Equipment	1	758,637	758,637	548,076	210,561	210,561	28%
901995	Jordan	4/11/2002	Red Offset Ink	1,654	2.70	4,466	3.25	-	-	-
901995	Jordan	4/11/2002	BlueOffset Ink	1,654	2.70	4,466	2.25	0.45	744	17%
901995	Jordan	4/11/2002	Yellow Offset Ink	1,654	2.70	4,466	2.25	0.45	744	17%
901995	Jordan	4/11/2002	Black Offset Ink	1,654	2.03	3,358	2.00	-	-	-
TOTALS									7,892,959	

Detailed Notes:

- a. We received a quote from a U.S. supplier for small-size Canon printers that was much lower than the contract price.
- b. We incorporated the average price of Epson Stylus Photo 2200 inkjet printers from a supplier web site.

- c. We incorporated the average price of Epson Expression 1640XL Graphic Flatbed scanners from a supplier web site.
- d. We received a quote from a supplier in the UK for an F14 Flatbed Scanner compatible with a Mac or PC computer.
- e. We received a quote from a supplier in the UK for a used Dotmate 7500 Plus. Although the quote was for a used machine, it appears to have the same specifications as required under the contract.
- f. We received a quote from a copier discount center for a Canon CLC 950 color photo copier.
- g. We found a list price of \$5,137 for a comparable digital readout bi-axis line-up table from an Internet catalog search.
- h. We found a U.S. supplier web site and spoke to a company representative who gave us verbal quotes for the color offset printing machine, speed master offset machine, sheet-folding machine and a GTO 52-2 offset machine.
- i. We received a quote of \$51,450 from a U.S. supplier for a high-speed paper cutting machine.
- j. We spoke to the president of a U.S. bookbinding equipment company that specializes in mechanical and electrical engineering and manufacturing. He quoted us prices for book binding machines and book sewing machines.
- k. We spoke to Xerox engineers and incorporated quotes for montage tables based on the limited specs in this contract.
- l. We received a quote of \$548,076 for Xerox commercial textbook printing equipment.
- m. We searched the internet and found pricing for red, blue, yellow and black offset ink.

2. TELEVISION TOWERS

Iraq contracted with a French supplier in March 2001 for seventeen 350-meter-high TV transmitter towers equipped with lightning protection. We evaluated the TV towers, since this represents 87 percent of the total contract value. We requested, and received, a quote from a U.S. supplier for 350 meter Guyed Mast Triangular Towers as required under the contract. Based on this quote, the TV towers are potentially overpriced by 44 percent. We also performed a separate analysis of the transportation costs to ship all the towers and

accessories from Jordan to Iraq. A transportation expert provided trucking information (truck sizes, weights and daily costs) that allowed us to make this comparison. We found the transportation costs to be reasonably priced.

**PRICING DETAILS
TV TRANSMITTER TOWERS**

COMM	Mission	Date	Description	Qty	Contract		Analysis			
					Unit Price	Contract Value	Unit Price	Difference Unit	Total Difference	% Diff.
1101458	France	3/29/2001	TV Towers	17	\$ 991,785	\$ 16,860,345	\$ 560,000	\$ 431,785	\$ 7,340,345	44%

3. PHOTOCOPY MACHINES

Iraq contracted with a Jordanian supplier in October 2001 for 2,500 Canon copiers with applicable accessories. We compared the copier price to a U.S. vendor quote for an updated, but comparable Canon copier model. According to the vendor, the 6330 model copier indicated in the contract is no longer available. Therefore, he recommended that we use the price for the newer 6230 model. We derived our toner comparison price from a Canon copier Internet price list. The prices quoted do not include shipping. Based on our analysis, we believe the Canon copiers and toner to be overpriced by 48 percent.

**PRICING DETAILS
PHOTOCOPY MACHINE**

COMM	Mission	Date	Description	Qty	Contract		Analysis			
					Unit Price	Contract Value	Unit Price	Difference Unit	Total Overpriced	% Diff.
901076	Jordan	10/30/2001	Canon 6330 Copier	2,500	\$ 3,567.82	\$ 8,919,550	\$ 1,795.00	\$ 1,772.82	\$ 4,432,050	50%
901076	Jordan	10/30/2001	Toner	50,000	29.27	1,463,500	18.36	10.91	545,500	37%
TOTALS									\$ 4,977,550	

4. COMPUTERS & ACCESSORIES

Iraq contracted with suppliers in four countries (Russia, UAE, Jordan and France) for deliveries of personal computers and related computer accessories. The contracts we evaluated were awarded between March 1999 and December 2002. It should be noted that much of the computer technology Iraq contracted for is now outdated and is no longer easily available. We obtained world market prices via Internet searches for current, mid-range desktop computer packages. The prices we used did not include a consideration for freight, nor for quantity discounts that may be available.

PRICING DETAILS COMPUTERS & ACCESSORIES

COMM	Mission	Date	Description	Qty	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overprice	
600876	Russia	3/15/1999	Pentium II 350 Mhz w/ Monitor	1,500	650	975,000	650	-	-	
600894	UAE	5/23/1999	Pentium II 350 Mhz w/ Monitor	2,000	590	1,180,000	650	-	-	
900784	Jordan	3/19/2001	Pentium III 700 Mhz w/ Monitor	2,500	700	1,750,214	650	50	125,214	7%
601663	France	12/31/2002	Pentium II 450 Mhz w/ Monitor	100	1,026	102,578	650	376	37,578	37%
601663	France	12/31/2002	HP Laserjet 1100 Printer	100	384	38,400	390	-	-	
601663	France	12/31/2002	HP Scanjet 6250 6250C	60	739	44,340	95	644	38,640	87%
601663	France	12/31/2002	1000 VA UPS	60	618	37,080	400	218	13,080	35%
601663	France	12/31/2002	DVD Drive	60	242	14,520	242	-	-	
601663	France	12/31/2002	CD R/W Drive	60	165	9,900	165	-	-	
601663	France	12/31/2002	Canon NP-3020 Copier	50	1,998	99,900	1,998	-	-	
TOTAL									214,512	

5. PROJECTORS

This OFF contract for delivery of overhead projectors was awarded to an Egyptian supplier in November 2001. The contract calls for 14,500 separate items related to projectors, including different types of lamps. The end user is the Iraqi Ministry of Higher Education and Scientific Research. We compared the contract prices to market prices obtained via Internet searches. The prices we utilized in our analysis did not include a consideration for freight or for quantity discounts that may be available. Based on our analysis, the contract appears to be reasonably priced.

6. GENERATORS

Iraq contracted with two suppliers in Italy and Russia for deliveries of over 1,000 units of AC Generators with spare parts to be used for electricity provisions at colleges and universities. The two contracts were awarded in September 2000 and in June 2002. We compared the contract prices to prices obtained by searching the Internet. The prices we used did not include a consideration for freight or for quantity discounts that may be available. Based on our analysis, the contracts appear to be reasonably priced.

7. SPORTS & RECREATIONAL EQUIPMENT

Iraq contracted with an Indian supplier for delivery of 5,000 pairs of Olympic Basketball Goals, 5,000 pairs of Mini-Basketball Goals and 5,000 Ping-Pong Tables. We evaluated the contract price by searching the Internet for U.S. suppliers of sporting goods. We obtained a number of market prices via these searches and compared them to the contract prices. The prices we used did not include a consideration for freight or for quantity discounts that may be available. Based on our analysis, the contract in total appears to be reasonably priced.

8. CLOTHING UNIFORMS

Iraq awarded two contracts with a Tunisian supplier in November 2001 for the purchase of Indian winter fabric for men's suits intended for the teaching staff. The contracts call for the delivery of 660,000 meters of polyester and wool-blend fabric. We searched the Internet for the best sales prices available in order to take into account wholesale/volume discounts. Although the blends we found in our analysis did not match the exact contract blends, we observed that this did not appear to have a significant impact on price. We obtained a number of market prices via these web searches and compared an average of these prices to the contract price. The price we used did not include a consideration for freight or for quantity discounts that may be available. Based on our analysis, the contracts in total appear to be reasonably priced.

ELECTRICITY

The pricing of contracts in the Electricity sector is probably the most difficult to evaluate. Our discussions with knowledgeable individuals indicate that Iraq's electrical system is based on an older technology that very few suppliers in the world provide or maintain. It is reported that Russia built much of the electrical infrastructure in Iraq; thus, it was not unusual to see a large number of contracts in this sector with Russian organizations. Therefore, finding comparable market pricing is difficult. Much of the equipment and services included in the contracts are unique, and OIP did not provide detailed pricing data from the suppliers. In reviewing the prices of the contracts in this sector, we were able to find some comparable pricing from suppliers, the Internet, and government sources. In other cases we had difficulty in making positive assessments, primarily because specifications reflected inadequate detail on which to base a comparison. Consequently, the prices of almost two-thirds of the contracts in this sector were deemed inconclusive based on a lack of adequate information.

SUMMARY OF EVALUATION OF ELECTRICITY SECTOR

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
GAS TURBINES	1	5	362,672	11,050	1	75,652	8,391	11%	1	77,809	3	209,211
GOODS FOR RESUMPTION OF PROJECT	2	3	376,679	-	-	-	-	-	1	105,742	2	270,937
WATER IMPROVEMENT PROJECTS	3	5	196,820	-	-	-	-	-	-	-	5	196,820
REHABILITATION EQUIPMENT/SUPPLIES	4	2	91,337	-	-	-	-	-	-	-	2	91,337
OVERHEAD TRANSMISSION LINES	5	2	62,297	-	-	-	-	-	2	62,297	-	-
REHABILITATION OF DISTRIBUTION NETWORK	6	4	42,685	4,597	1	14,581	4,933	34%	3	28,104	-	-
SUBSTATION EQUIPMENT AND MATERIALS	7	4	53,772	1,217	1	23,048	3,048	13%	1	5,438	2	25,286
ALUMINUM BARE WIRE	8	5	14,645	-	4	11,247	2,969	26%	1	3,398	-	-
GENERATORS AND SPARE PARTS	9	1	9,916	651	1	9,916	1,904	19%	-	-	-	-
DISTRIBUTION TRANSFORMERS	10	3	7,235	-	-	-	-	-	2	6,379	1	856
CABLES	11	1	7,916	-	-	-	-	-	-	-	1	7,916
TOTAL		35	1,225,974	17,515	8	134,444	21,245	16%	11	289,167	16	802,363

1. GAS TURBINES

We evaluated five contracts for gas turbines in this category, one each with firms in Russia, India and Switzerland and two with Chinese firms. We were unable to find comparable pricing for turbines in the Russian, Indian and one of the Chinese contracts because the specifications included in the contracts were too vague.

The second Chinese contract had better detail, and we were able to find some comparable prices for the high-dollar items on the Internet, as shown on the accompanying chart. The Internet prices exceeded the contract item price, leading us to conclude that the Chinese contract price as a whole was apparently reasonable. The Swiss contract also had sufficient detail for pricing purposes. In addition, it contained items comparable to the second Chinese contract. The items exceeded the Chinese price, and we therefore concluded it may be potentially overpriced. The analysis is shown below:

COMM	Mission	Date	Description	Qty	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1000712	China	2/7/2000	No. 3 Gas Turbine PG9171E	1	23,910,720	23,910,720	33,350,000	-	-	
1000712	China	2/7/2000	No. 4 Gas Turbine PG9171E	1	23,910,720	23,910,720	33,350,000	-	-	
900151	Switzerland	3/20/2001	No. 3 Gas Turbine PG9171E	1	28,071,729	28,071,729	23,910,720	4,161,009	4,161,009	15%
900151	Switzerland	3/20/2001	No. 4 Gas Turbine PG9171E	1	28,140,937	28,140,937	23,910,720	4,230,217	4,230,217	15%
TOTAL									8,391,226	

2. GOODS FOR RESUMPTION OF YOUSSEFIYAH POWER STATION PROJECT

This category contains two Russian contracts, and an addendum to a third, for the resumption of work on the Youssifiyah thermal power plant. The total value of all the contracts is \$376.7 million.

We compared the contracted work with what appeared to be similar projects in Vietnam and Kaliningrad. One contract, valued at \$105.7 million is within a reasonable price range of these projects. We were unable to assess the other two contracts. We noted that COMM 601654 had a line item for \$28.2 million in engineering and technical services. There were no details concerning the number of personnel or duration of the services that would allow us to assess its value. We note that these services are to be billed monthly and their delivery

authenticated by independent UN inspection agents (Cotecna).

3. WATER IMPROVEMENT PROJECTS

This category contains contracts with firms in Russia, Yugoslavia, China, Italy, and the United Arab Emirates. We attempted to ascertain reasonableness based on a review of individual parts within the bills of material. The lack of detail in the specifications did not yield success. We then modified our approach to compare these projects with water improvement projects in other areas with similar populations. The comparison could point to a possible assessment that the subject contracts are conservatively priced, but without greater detail there is no clear basis to definitively reach this conclusion.

On one contract for a circulating water system for the rehabilitation of an electrical generation capacity and distribution network, three of our analysts reviewed the bill of material and contacted suppliers to assess the reasonableness of selected parts. We found that the specifications were fairly generic and lacked sufficient detail to perform a good evaluation of the proposed prices.

An example of the lack of definition in the bill of material is an item described as *circulating pumps*. Backup documentation in the file described the pumps in some further detail, but we contacted a U.S. supplier who indicated that the additional detail was inadequate, as there are many models that can fit the category at different prices. The supplier offered a rough estimate, which was at such variance with the contract price that we concluded there was insufficient information to make a proper evaluation.

4. REHABILITATION OF EQUIPMENT/SUPPLIES AT POWER STATIONS AT BAIJI, AL-NAJAF AND KHOR AL-ZUBAIR

We were unable to obtain pricing information from U.S. suppliers to evaluate these Italian contracts for rehabilitation and engineering services for of the Baiji, Al-Najaf and Khor Al-Zubair power stations because of lack of detail in the contract specifications. Therefore our analysis of the contract pricing is inconclusive.

5. OVERHEAD TRANSMISSION LINES

In these two Russian and Turkish contracts we obtained quotes from U.S. suppliers that were higher than the contract prices, leading us to conclude that the prices appear to be reasonable. For instance, the Russian contract calls for 6000 km of ACSR Teal 30/17 conductor overhead transmission lines at \$0.74 per foot, as converted for metrics and currency, while a U.S. supplier quoted a price of \$0.86 per foot. Ground rods, jumper suspension and shield wire tension sets, glass insulator discs and leg extensions were similarly priced under the quotes that we obtained from U.S. suppliers. We concluded these items appear to be reasonably priced.

6. REHABILITATION OF DISTRIBUTION NETWORKS AT WAZIRIYA, AL WAHDA, AL YAQADISIYA AND AL YARMOUK.

These four projects call for the rehabilitation of various electrical distribution networks within Iraq, covering the entire circuit, from residential metering boxes to the cable connection of the 11 kilovolt (kV) outgoing feeders at source substations. We reviewed parts amounting to half or more of the value of all the contracts. We were unable to obtain vendor quotes and so relied on a comparison among the contracts. We concluded that prices on the Turkish contract appeared to significantly exceed those on the three Russian contracts. On the face of it, this fact might indicate that the Russian contracts are reasonable. Experts in the field, however, indicated a concern that the situation might represent an attempt on the part of the Russian contractor to buy into the program with the anticipation of sole-source work to follow. Nonetheless, we used the Russian contract prices as a basis for computing potential overpricing on the Turkish contract. As a result, the Turkish contract appears to be overpriced by 34 percent.

7. SUBSTATION EQUIPMENT AND MATERIALS

We reviewed four substation contracts. One was for permanent 132/33/11 kV substations, one covered mobile substations of the same voltage, and one was for smaller voltage 33/11 kV substations. The fourth covered the rehabilitation of the Dohuk Substation.

- For the permanent 132/33/11 kV substations from Turkey, we compared the pricing with a UN website that listed pricing on similar projects. The comparison indicates that the Turkish contract could be overpriced by \$3 million.
- For the mobile 132/33/11 kV substations from Belgium, we had a vendor in the industry review the specifications. The review indicated that the price appeared reasonable. Since the mobile substations are of the same voltage as the permanent substations noted above, we also attempted to compare their prices. We found that the two types of facilities are different. Mobile substations are portable structure for temporary installation at locations such as construction sites or for emergency backup. An attempt to compare the parts lists was similarly not possible because the mobile contract did not list individual parts. The mobile contract did contain a detailed listing of spares, but they were not comparable to parts on the other contract.
- On the smaller kV substations from Russia we were unable to obtain vendor quotes or technical assessments; however, we compared the parts lists on the larger substations with this substation. We noted some similarities in the parts. For these items, some prices were higher and some lower. Because the sample was small and the results dispersed, we did not consider the approach productive. Our evaluation of these smaller substations was therefore inconclusive.
- For the rehabilitation of the Dohuk Substation we were unable to obtain information from the Internet or suppliers to assess pricing. As a result, we compared the parts list with the 132/33/11 substation contract discussed above. We found only one part of value that appeared to be similar. While it appeared to be overpriced, it did not represent a significant portion of the overall contract price, and we therefore did not consider the analysis on this French contract to be conclusive.

8. ALUMINUM BARE WIRE

We reviewed five contracts for aluminum bare wire. These contracts are for the rehabilitation of the electrical generation capacity and distribution network of Iraq. We evaluated these contracts by searching the Internet and comparing prices among the five OFF contracts. Through this latter analysis we found that certain types of wire were significantly lower in price than the same wire in other contracts. For instance, the Russian supplier under COMM 700365 provided three types of wire at lower prices than comparable wire provided by the other suppliers. The Chinese supplier under COMM 601078 provided one type of wire at a lower unit price than the other contracts. We have also noted that the two Russian contracts may be redeterminable. A clause in both contracts states that final prices will be recalculated based on prices on the London Metal Exchange following receipt of letters of credit. We utilized the lower Russian prices as benchmarks nonetheless, since the prices could go down as well as up. The results of our contract price comparisons are shown in the schedule below.

**PRICING DETAIL
ALUMINUM BARE WIRE**

COMM	Mission	Date	Description	QTY (in KM)	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1101995	Jordan	10/11/2001	120/20 mm ²	2,000	935.55	1,871,100	601.00	334.55	669,100	36%
1101995	Jordan	10/11/2001	70 mm ²	804	458.98	369,020	240.00	218.98	176,060	48%
601078	China	11/24/1999	210/35 mm ²	500	1,170.00	585,000	1,170.00	-	-	
601078	China	11/24/1999	120/20 mm ²	3,000	678.00	2,034,000	601.00	77.00	231,000	11%
601078	China	11/24/1999	95/15 mm ²	1,500	530.00	795,000	350.00	180.00	270,000	34%
600972	China	11/2/1999	95/15 mm ²	1,500	488.41	732,615	350.00	138.41	207,615	28%
600972	China	11/2/1999	70 mm ²	3,000	348.72	1,046,160	240.00	108.72	326,160	31%
600972	China	11/2/1999	50 mm ²	1,500	257.88	386,820	-	-	-	
600972	China	11/2/1999	35 mm ²	500	181.78	90,890	-	-	-	
700365	Russia	3/21/2000	120/20 mm ²	3,000	601.00	1,803,000	601.00	-	-	
700365	Russia	3/21/2000	95/15 mm ²	2,500	350.00	875,000	350.00	-	-	
700365	Russia	3/21/2000	70 mm ²	3,000	240.00	720,000	240.00	-	-	
602023	Russia	10/25/2001	210/35 mm ²	800	1,564.50	1,251,600	1,170.00	394.50	315,600	25%
602023	Russia	10/25/2001	120/20 mm ²	1,600	967.30	1,547,680	601.00	366.30	586,080	38%
602023	Russia	10/25/2001	95/15 mm ²	1,000	537.30	537,300	350.00	187.30	187,300	35%
TOTAL						14,645,185			2,968,915	

9. GENERATORS

Our review of the Russian contract for generators yielded a determination of reasonableness for a 250 kV generator and potential overpricing of a 1000 kV generator based on quotations from a U.S. supplier. The contract as a whole was placed in the potentially overpriced category with the amount of overpricing calculated on the 1000 kV generator at \$1.9 million.

We also looked at the spare parts price list and found several anomalies. Some of the parts appeared at more than one location on the list, and when they appeared the second time they had prices that were different

from the prices in the first occurrence. For example, part number 3176710 (fuel line) appears once at \$794.69 and later at \$1203.54 for the same quantity. Part number SG7 (as-bearing) appears as \$1,515.39 one time and \$602.26 the second time, for the same quantity. Part number PMC (battery charger) appears as \$2,070.74 on the first occurrence and \$2,308.24 on the second. Although the differences do not have a material impact on the contract price, it is not clear why the same parts should vary in price in this manner on the same parts list.

10. DISTRIBUTION TRANSFORMERS

Prices on two Russian/Belarus contracts for distribution transformers appear to be reasonable based on our use of three methodologies. We obtained quotations from outside vendors, compared the contracts with each other, and obtained government technical assessments. The third contract, power transformers from Italy, was more difficult to assess. While distribution transformers are built in standard ratings, power transformers are built according to specifications to fit each application. Because the requirements are not standard, we were unable to obtain Internet or supplier estimates to enable us to assess the price of the transformer for this application.

11. CABLES

Iraq contracted with a Syrian cable firm for armored and unarmored copper cross-linked polyethylene cables. We compared pricing with apparently similar cables in the substation category. We found price disparities too significant to allow us to form a conclusion as to the reasonableness of the prices in this contract. It may be that items that appear to be similar on the face may in fact be dissimilar, which would explain the wide variations in price.

FOOD AND NUTRITION

We reviewed the pricing of 178 approved and funded food commodity contracts, most valued at greater than \$5 million. We identified potential overpricing in almost 90 percent of the contracts (155 contracts). The total value of contracts reviewed in this sector is \$2.1 billion. The extent of potential overpricing is \$390 million, or 22 percent.

Our analysis of the pricing of the food contracts is based on world market prices for the individual commodities. Data, including market prices and transportation costs, for most of the commodities is maintained by experts at USDA. We consulted with these experts on numerous occasions to obtain pricing data. Where possible, we obtained world market prices specific to the countries and time periods specified in the contracts. When this data was not available, we used current market prices. Our analysis for all commodities included estimated shipping to a nearby port and inland trucking costs, if the contract required delivery to points within Iraq. Shipping costs varied by commodity and country of origin. The USDA provided us with estimated freight costs for most commodities. When USDA data was not available, we used estimated freight costs published on the Internet. We used \$20 per metric ton to estimate inland trucking costs for all commodities, based on advice we received from various experts.

SUMMARY OF EVALUATION OF FOOD AND NUTRITION COMMODITIES

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	Metric Tons	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
WHEAT	1	40	922,233	4,217,500	29	628,326	178,896	28%	11	293,907	-	-
RICE	2	11	342,852	1,105,000	11	342,852	50,692	15%	-	-	-	-
VEGETABLE GHEE	3	38	230,939	346,000	38	230,939	55,838	24%	-	-	-	-
MILK POWDER	4	37	219,046	103,000	37	219,046	50,146	23%	-	-	-	-
SUGAR	5	16	169,713	547,500	12	118,035	12,603	11%	4	51,677	-	-
PULSES	6	17	96,777	162,750	17	96,777	22,163	23%	-	-	-	-
PALM OIL	7	2	42,415	99,952	1	20,618	3,028	15%	1	21,798	-	-
BABY FORMULA	8	4	43,469	16,500	4	43,469	11,294	26%	-	-	-	-
SOYBEAN OIL	9	3	26,920	25,447	2	19,110	2,591	14%	1	7,809	-	-
TEA	10	3	26,511	15,000	2	22,211	2,799	13%	1	4,300	-	-
HIGH ENERGY BISCUITS	11	1	5,092	5,585	-	-	-	-	1	5,092	-	-
BABY WEANING CEREAL	12	4	3,405	2,000	-	-	-	-	4	3,405	-	-
DETERGENT	13	2	2,021	3,000	2	2,021	336	17%	-	-	-	-
TOTAL		178	2,131,392		155	1,743,404	390,387	22%	23	387,989	-	-

1. WHEAT

The pricing of the wheat contracts varies by country and by time period. This is to be expected since wheat from different countries trades at sometimes widely varying prices due to factors such as differing local weather conditions and crop yields. We obtained world market prices from the USDA for wheat from the various supplying countries for the time period when the contracts were awarded. With few exceptions, the Phase 6 and 7 contracts appeared to be reasonably priced. The majority of the potential overpricing was identified in contracts awarded in Phases 8 and later. The most significant pricing issues appear to be with the contracts for Syria, Cyprus, and Tunisia. Based on our analysis, the contracts in total are potentially overpriced by 19 percent.

PRICING DETAILS WHEAT

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
1200083	Australia	Australia	7/15/2002	525,000	€ 237.55	\$ 233.12	\$ 122,388,371	\$ 180.24	\$ 43.55	\$ 223.79	\$ -	0%
1300016	Australia	Australia	12/11/2002	500,000	€ 287.37	\$ 270.76	\$ 135,382,046	\$ 192.31	\$ 48.80	\$ 241.11	\$ 14,827,046	11%
1300333	Cyprus	Russia	11/30/2002	52,500	€ 221.00	\$ 230.69	\$ 12,111,169	\$ 80.00	\$ 48.62	\$ 128.62	\$ 5,358,619	44%
702584	India	India	11/15/2000	35,000	£ 142.94	\$ 214.41	\$ 7,504,350	\$ 121.67	\$ 43.91	\$ 165.58	\$ 1,709,161	23%
800901	India	India	11/15/2000	35,000	£ 142.94	\$ 214.41	\$ 7,504,350	\$ 121.67	\$ 43.91	\$ 165.58	\$ 1,709,161	23%
800960	India	India	11/15/2000	70,000	£ 142.94	\$ 214.41	\$ 15,008,700	\$ 121.67	\$ 43.91	\$ 165.58	\$ 3,418,322	23%
800961	India	India	11/15/2000	35,000	£ 142.94	\$ 214.41	\$ 7,504,350	\$ 121.67	\$ 43.91	\$ 165.58	\$ 1,709,161	23%
800806	India	India	11/16/2000	35,000	£ 142.94	\$ 217.83	\$ 7,624,050	\$ 121.67	\$ 43.91	\$ 165.58	\$ 1,828,861	24%
900047	India	India	2/13/2001	35,000	€ 214.00	\$ 205.96	\$ 7,208,600	\$ 131.00	\$ 43.91	\$ 174.91	\$ 1,086,861	15%
702423	Morocco	Russia	9/19/2002	100,000	€ 214.00	\$ 183.72	\$ 18,372,114	\$ 95.00	\$ 48.62	\$ 143.62	\$ 4,010,000	22%
50238	Russia	Russia	1/22/1999	25,000	\$ 145.00	\$ 152.25	\$ 3,806,250	\$ 92.00	\$ 34.63	\$ 126.63	\$ 640,500	17%
600074	Russia	Australia	7/18/1999	35,000	\$ 158.00	\$ 158.00	\$ 5,806,500	\$ 136.00	\$ 42.50	\$ 178.50	\$ -	0%
600083	Russia	Canada	7/18/1999	35,000	\$ 160.00	\$ 160.00	\$ 5,600,000	\$ 149.00	\$ 43.91	\$ 192.91	\$ -	0%
600419	Russia	Argentina	7/18/1999	50,000	\$ 178.00	\$ 186.90	\$ 9,345,000	\$ 136.00	\$ 49.25	\$ 185.25	\$ -	0%
600597	Russia	Canada	9/22/1999	50,000	\$ 178.00	\$ 178.00	\$ 8,900,000	\$ 149.00	\$ 43.91	\$ 192.91	\$ -	0%
600159	Russia	Canada	11/26/1999	35,000	\$ 178.00	\$ 178.00	\$ 6,230,000	\$ 150.00	\$ 43.91	\$ 193.91	\$ -	0%
700027	Russia	Canada	2/1/2000	50,000	\$ 170.00	\$ 170.00	\$ 8,500,000	\$ 151.00	\$ 43.91	\$ 194.91	\$ -	0%
800021	Russia	Australia	8/1/2000	200,000	\$ 175.00	\$ 175.00	\$ 35,000,000	\$ 182.00	\$ 42.50	\$ 224.50	\$ -	0%
900014	Russia	Russia	3/3/2001	100,000	€ 214.00	\$ 205.96	\$ 20,596,000	\$ 92.00	\$ 34.63	\$ 126.63	\$ 7,933,000	39%
900037	Russia	Argentina	3/4/2001	50,000	€ 214.00	\$ 205.96	\$ 10,298,000	\$ 111.00	\$ 49.25	\$ 160.25	\$ 2,285,465	22%
800441	Russia	Canada	3/14/2001	45,000	\$ 197.50	\$ 197.50	\$ 8,887,500	\$ 154.00	\$ 43.91	\$ 197.91	\$ -	0%
1000109	Russia	Argentina	7/5/2001	100,000	€ 233.30	\$ 214.51	\$ 21,450,525	\$ 123.00	\$ 49.25	\$ 172.25	\$ 4,225,930	20%
1000150	Russia	Argentina	8/7/2001	50,000	€ 233.30	\$ 214.51	\$ 10,725,500	\$ 121.00	\$ 49.25	\$ 170.25	\$ 2,212,965	21%
1100138	Russia	Argentina	2/10/2002	50,000	€ 249.00	\$ 225.78	\$ 11,289,000	\$ 86.00	\$ 49.25	\$ 135.25	\$ 4,526,465	40%
1100150	Russia	Argentina	2/10/2002	50,000	€ 249.00	\$ 225.78	\$ 11,289,000	\$ 86.00	\$ 49.25	\$ 135.25	\$ 4,526,465	40%
1200099	Russia	Russia	7/31/2002	50,000	€ 221.00	\$ 228.40	\$ 11,419,783	\$ 95.00	\$ 48.62	\$ 143.62	\$ 4,239,000	37%
1200124	Russia	Kazakhstan	7/31/2002	150,000	€ 221.00	\$ 228.40	\$ 34,259,350	\$ 95.00	\$ 48.62	\$ 143.62	\$ 12,717,000	37%
1200193	Russia	Kazakhstan	7/31/2002	125,000	€ 221.00	\$ 217.52	\$ 27,189,961	\$ 95.00	\$ 48.62	\$ 143.62	\$ 9,237,500	34%
1300331	Russia	Russia	7/31/2002	75,000	€ 221.00	\$ 228.40	\$ 17,129,675	\$ 95.00	\$ 48.62	\$ 143.62	\$ 6,358,500	37%
50035	Saudi Arabia	Canada	6/29/1998	250,000	\$ 160.00	\$ 168.00	\$ 42,000,000	\$ 163.00	\$ 43.91	\$ 206.91	\$ -	0%
700207	Saudi Arabia	Canada	1/30/2000	250,000	\$ 165.00	\$ 165.00	\$ 41,250,000	\$ 152.00	\$ 43.91	\$ 195.91	\$ -	0%
800137	Saudi Arabia	Argentina	7/24/2000	100,000	\$ 178.00	\$ 186.90	\$ 18,690,000	\$ 123.00	\$ 49.25	\$ 172.25	\$ 1,464,930	8%
1200283	Syria	Syria	6/2/2002	200,000	€ 249.00	\$ 256.58	\$ 51,315,015	\$ 95.00	\$ 48.62	\$ 143.62	\$ 22,592,000	44%
1200105	Syria	Syria	6/3/2002	200,000	€ 249.00	\$ 257.33	\$ 51,466,535	\$ 95.00	\$ 48.62	\$ 143.62	\$ 22,742,000	44%
1200106	Syria	Syria	6/3/2002	200,000	€ 249.00	\$ 257.33	\$ 51,466,535	\$ 95.00	\$ 48.62	\$ 143.62	\$ 22,742,000	44%
1200789	Tunisia	Russia	8/14/2002	50,000	€ 230.00	\$ 237.00	\$ 11,849,853	\$ 95.00	\$ 48.62	\$ 143.62	\$ 4,669,000	39%
1300332	Tunisia	Russia	9/2/2002	50,000	€ 221.00	\$ 228.62	\$ 11,431,000	\$ 78.00	\$ 48.62	\$ 126.62	\$ 5,100,000	45%
801934	UAE	India	12/13/2000	35,000	£ 141.30	\$ 215.02	\$ 7,525,700	\$ 121.67	\$ 43.91	\$ 165.58	\$ 1,730,511	23%
900142	UAE	Pakistan	3/3/2001	100,000	€ 214.00	\$ 198.68	\$ 19,868,000	\$ 131.00	\$ 43.91	\$ 174.91	\$ 2,377,317	12%
900358	UAE	India	3/4/2001	35,000	€ 214.00	\$ 201.16	\$ 7,040,600	\$ 131.00	\$ 43.91	\$ 174.91	\$ 918,861	13%
TOTALS				4,217,500			\$ 922,233,382				\$ 178,896,601	

2. RICE

The 11 contracts are for Vietnamese and Thai long-grain milled white rice to be packaged in 50-kilo polypropylene bags. Additional empty bags were also to be shipped along with the rice. All the evaluated contracts were dated from January 2002 to January 2003. We compared the contract prices to world market prices for rice, including estimates for transportation. We identified potential overpricing in all contracts, ranging from 7 to 25 percent.

PRICING DETAILS RICE

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					EURO Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
1200123	Russia	Vietnam	7/16/2002	25,000	€ 313.50	\$ 316.22	\$ 7,905,451	\$ 203.00	\$ 65.00	\$ 268.00	\$ 1,205,451	15%
1300076	Russia	Vietnam	12/30/2002	50,000	€ 292.00	\$ 304.80	\$ 15,240,079	\$ 193.00	\$ 65.00	\$ 258.00	\$ 2,340,079	15%
1300208	Russia	Vietnam	1/18/2003	25,000	€ 292.00	\$ 311.56	\$ 7,789,100	\$ 203.00	\$ 65.00	\$ 268.00	\$ 1,089,100	14%
1300080	Russia	Vietnam	1/18/2003	25,000	€ 292.00	\$ 311.56	\$ 7,789,100	\$ 203.00	\$ 65.00	\$ 268.00	\$ 1,089,100	14%
1100025	Thailand	Thailand	1/24/2002	15,000	€ 396.00	\$ 347.80	\$ 5,216,983	\$ 197.00	\$ 65.00	\$ 262.00	\$ 1,286,983	25%
1100026	Thailand	Thailand	1/24/2002	15,000	€ 396.00	\$ 347.80	\$ 5,216,983	\$ 197.00	\$ 65.00	\$ 262.00	\$ 1,286,983	25%
1100027	Thailand	Thailand	1/24/2002	150,000	€ 330.00	\$ 290.49	\$ 43,573,944	\$ 197.00	\$ 65.00	\$ 262.00	\$ 4,273,944	10%
1200231	Thailand	Thailand	6/20/2002	100,000	€ 313.50	\$ 308.56	\$ 30,856,300	\$ 209.00	\$ 65.00	\$ 274.00	\$ 3,456,300	11%
1300001	Thailand	Thailand	12/15/2002	200,000	€ 330.75	\$ 345.25	\$ 69,050,102	\$ 193.00	\$ 65.00	\$ 258.00	\$ 17,450,102	25%
1200016	Vietnam	Vietnam	6/15/2002	250,000	€ 313.50	\$ 296.05	\$ 74,013,431	\$ 209.00	\$ 65.00	\$ 274.00	\$ 5,513,431	7%
1300015	Vietnam	Vietnam	12/25/2002	250,000	€ 292.00	\$ 304.80	\$ 76,200,415	\$ 193.00	\$ 65.00	\$ 258.00	\$ 11,700,415	15%
TOTALS				1,105,000			\$ 342,851,888				\$ 50,691,888	

3. VEGETABLE GHEE

Vegetable Ghee is a cooking oil and butter substitute. Most of the 28 contracts specified that the vegetable ghee must be made from pure palm oil. We utilized world market prices of Palm Oil from Indonesia and Malaysia, the two largest producers of palm oil in the Middle East, for the time period of each vegetable ghee contract. We added a factor of 15 percent to the palm oil prices as recommended by USDA experts to account for final processing into vegetable ghee. We also added estimates for shipping to the final destination. We compared the contract prices to the analysis we developed. Based on our analysis, the contracts in total are potentially overpriced by 24 percent (see Table 1-3).

PRICING DETAILS VEGETABLE GHEE

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
1000134	Algeria	Algeria	5/29/2001	10,000	€ 607.20	\$ 518.97	\$ 5,189,738	\$ 437.75	\$ 34.25	\$ 472.00	\$ 469,738	9%
1000185	Algeria	Algeria	7/29/2001	10,000	€ 602.00	\$ 547.27	\$ 5,472,722	\$ 284.82	\$ 62.50	\$ 347.32	\$ 1,999,522	37%
1200279	Algeria	Algeria	6/4/2002	15,000	€ 739.20	\$ 694.08	\$ 10,411,268	\$ 470.76	\$ 34.25	\$ 505.01	\$ 2,836,118	27%
1300017	Belarus	Jordan	12/25/2002	10,000	€ 715.00	\$ 746.35	\$ 7,463,456	\$ 533.52	\$ 40.00	\$ 573.52	\$ 1,728,256	23%
1200361	China	China	4/20/2002	1,000	€ 716.10	\$ 704.82	\$ 704,823	\$ 418.27	\$ 35.60	\$ 453.87	\$ 250,953	36%
50279	Egypt	Egypt	2/3/1999	17,000	\$ 860.00	\$ 860.00	\$ 14,620,000	\$ 758.74	\$ 50.00	\$ 808.74	\$ 871,420	6%
1001056	Egypt	Egypt	9/24/2001	4,000	€ 607.20	\$ 547.27	\$ 2,189,091	\$ 318.33	\$ 50.00	\$ 368.33	\$ 715,771	33%
1100626	Egypt	Egypt	4/2/2002	8,000	€ 727.10	\$ 636.13	\$ 5,089,064	\$ 418.27	\$ 50.00	\$ 468.27	\$ 1,342,904	26%
1200170	Egypt	Egypt	4/18/2002	3,000	€ 715.00	\$ 644.82	\$ 1,934,447	\$ 418.27	\$ 50.00	\$ 468.27	\$ 529,637	27%
1100938	Egypt	Egypt	4/20/2002	40,000	€ 715.00	\$ 645.31	\$ 25,812,274	\$ 419.42	\$ 50.00	\$ 469.42	\$ 7,035,474	27%
1200196	Egypt	Egypt	4/21/2002	4,000	€ 715.00	\$ 645.31	\$ 2,581,228	\$ 418.27	\$ 50.00	\$ 468.27	\$ 708,148	27%
1200151	Egypt	Egypt	9/3/2002	2,000	€ 727.10	\$ 656.23	\$ 1,312,455	\$ 517.98	\$ 50.00	\$ 567.98	\$ 176,495	13%
50517	Jordan	Jordan	2/2/1999	2,000	\$ 855.00	\$ 855.00	\$ 1,710,000	\$ 758.74	\$ 50.00	\$ 808.74	\$ 92,520	5%
1200470	Libya	Jordan	5/23/2002	3,000	€ 715.00	\$ 704.43	\$ 2,113,297	\$ 430.43	\$ 40.00	\$ 470.43	\$ 702,007	33%
902100	Malaysia	Malaysia	6/29/2002	1,500	€ 683.10	\$ 672.34	\$ 1,008,514	\$ 470.76	\$ 62.50	\$ 533.26	\$ 208,624	21%
1200473	Malaysia	Malaysia	9/18/2002	1,000	€ 683.10	\$ 669.96	\$ 669,957	\$ 517.98	\$ 62.50	\$ 580.48	\$ 89,477	13%
1100417	Morocco	Morocco	4/18/2002	1,000	€ 715.00	\$ 625.55	\$ 625,547	\$ 418.27	\$ 34.25	\$ 452.52	\$ 173,027	28%
1200135	Saudi Arabia	Saudi Arabia	8/29/2001	10,000	€ 595.10	\$ 513.90	\$ 5,139,033	\$ 298.98	\$ 40.00	\$ 338.98	\$ 1,749,233	34%
1200165	Saudi Arabia	Saudi Arabia	4/4/2002	30,000	€ 708.40	\$ 639.35	\$ 19,180,505	\$ 418.27	\$ 40.00	\$ 458.27	\$ 5,432,405	28%
1300036	Saudi Arabia	Saudi Arabia	11/6/2002	10,000	\$ 708.40	\$ 708.40	\$ 7,084,000	\$ 551.98	\$ 40.00	\$ 591.98	\$ 1,164,200	16%
1300041	Saudi Arabia	Saudi Arabia	12/4/2002	10,000	€ 715.00	\$ 746.35	\$ 7,463,456	\$ 551.98	\$ 40.00	\$ 591.98	\$ 1,543,656	21%
1200301	Sudan	Jordan	6/8/2002	10,000	€ 715.00	\$ 701.67	\$ 7,016,683	\$ 470.76	\$ 40.00	\$ 510.76	\$ 1,909,083	27%
1100796	Syria	Malaysia	4/4/2002	1,000	€ 683.10	\$ 616.52	\$ 616,516	\$ 418.27	\$ 62.50	\$ 480.77	\$ 135,746	22%
1200221	Syria	Malaysia	5/15/2002	1,000	€ 683.10	\$ 616.52	\$ 616,516	\$ 430.43	\$ 62.50	\$ 492.93	\$ 123,586	20%
1200286	Syria	Egypt	5/30/2002	10,000	€ 715.00	\$ 701.67	\$ 7,016,683	\$ 430.43	\$ 50.00	\$ 480.43	\$ 2,212,383	32%
1200402	Syria	Syria	7/3/2002	3,000	€ 710.60	\$ 700.10	\$ 2,100,292	\$ 474.96	\$ 40.00	\$ 514.96	\$ 555,412	26%
1000341	Thailand	Thailand	8/29/2001	10,000	€ 602.00	\$ 547.27	\$ 5,472,727	\$ 298.98	\$ 62.50	\$ 361.48	\$ 1,857,927	34%
1100785	Thailand	Thailand	4/22/2002	12,000	€ 716.10	\$ 646.30	\$ 7,755,596	\$ 418.27	\$ 62.50	\$ 480.77	\$ 1,986,356	26%
1000435	Tunisa	Tunisa	8/29/2001	3,000	€ 607.20	\$ 557.58	\$ 1,672,727	\$ 298.98	\$ 50.00	\$ 348.98	\$ 625,787	37%
1200202	Tunisa	Tunisa	5/19/2002	3,000	€ 739.20	\$ 666.81	\$ 2,000,444	\$ 430.43	\$ 50.00	\$ 480.43	\$ 559,154	28%
1200229	Tunisa	Tunisa	5/20/2002	3,500	€ 739.20	\$ 694.08	\$ 2,429,296	\$ 430.43	\$ 50.00	\$ 480.43	\$ 747,791	31%
1300108	Turkey	Turkey	1/12/2003	10,000	€ 715.00	\$ 746.35	\$ 7,463,456	\$ 533.52	\$ 62.50	\$ 596.02	\$ 1,503,256	20%
1300117	Turkey	Turkey	1/12/2003	10,000	€ 715.00	\$ 746.35	\$ 7,463,456	\$ 533.52	\$ 62.50	\$ 596.02	\$ 1,503,256	20%
1300066	Turkey	Turkey	1/18/2003	10,000	€ 715.00	\$ 746.35	\$ 7,463,456	\$ 533.52	\$ 62.50	\$ 596.02	\$ 1,503,256	20%
1200157	UAE	UAE	4/21/2002	3,000	€ 708.40	\$ 639.35	\$ 1,918,051	\$ 418.27	\$ 40.00	\$ 458.27	\$ 543,241	28%
1200357	UAE	UAE	7/10/2002	9,000	€ 708.40	\$ 697.24	\$ 6,275,197	\$ 474.96	\$ 40.00	\$ 514.96	\$ 1,640,557	26%
1200224	Vietnam	Vietnam	5/29/2002	50,000	€ 716.10	\$ 646.30	\$ 32,314,982	\$ 430.43	\$ 63.50	\$ 493.93	\$ 7,618,482	24%
1200282	Yemen	Yemen	7/31/2002	5,000	€ 727.10	\$ 713.54	\$ 3,567,713	\$ 474.96	\$ 40.00	\$ 514.96	\$ 992,913	28%
TOTALS				346,000	\$ 230,938,666						\$ 55,837,771	

4. MILK POWDER

The subject contracts are for instant full-cream milk powder (whole milk powder) packaged in consumer-size packets of 250 grams or 500 grams. The primary producers of milk powder are located in Europe and New Zealand. The producers generally export the powder in 25-kilogram bags to repackers in Asia and Indonesia, who put it in the consumer-size packets. The pricing of the whole-milk powder contracts appears to be based on prices established by the Iraq buyer. These prices varied by time period but not by supplier. According to USDA experts we consulted, it is unusual to see commodity purchases negotiated under an apparent “fixed price” system.

The USDA provided us with historical world market prices for whole-milk powder and estimates for repackaging and transportation. Since the repackaging cost estimate is different for 250-gram versus 500-gram packets, our analysis is shown separately for each.

PRICING DETAILS
INSTANT FULL CREAM MILK POWDER (CASE SIZE 24 x 500 GRAMS)

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)				Potential Overpricing	% Over
					Contract Price/MT	USD Price/MT	Total Value	Milk Powder	Repacking	Freight/ Trucking	Analysis Price/MT		
600096	Egypt	Egypt	9/14/1999	750	\$ 2,335.00	\$ 2,335.00	\$ 1,751,247	\$ 1,400	\$ 100	\$ 100	\$ 1,600	\$ 551,247	31%
600097	Egypt	Egypt	9/14/1999	500	\$ 2,335.00	\$ 2,361.67	\$ 1,180,836	\$ 1,400	\$ 100	\$ 100	\$ 1,600	\$ 380,836	32%
600197	Egypt	Egypt	9/29/1999	2,500	\$ 2,335.00	\$ 2,361.69	\$ 5,904,214	\$ 1,400	\$ 100	\$ 100	\$ 1,600	\$ 1,904,214	32%
702908	UAE	Oman	9/29/2002	250	€ 2,016.63	\$ 1,973.22	\$ 493,306	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 118,306	24%
800158	Tunisia	Tunisia	9/15/2000	2,000	\$ 2,361.67	\$ 2,335.00	\$ 4,669,993	\$ 1,900	\$ 100	\$ 100	\$ 2,100	\$ 469,993	10%
800813	China	China	11/21/2000	500	\$ 2,361.69	\$ 2,335.00	\$ 1,167,498	\$ 1,900	\$ 100	\$ 100	\$ 2,100	\$ 117,498	10%
1002229	UAE	Jordan	9/29/2002	1,000	€ 2,017.66	\$ 1,974.23	\$ 1,974,226	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 474,226	24%
1200522	Syria	Saudi/Egypt	9/30/2002	2,500	€ 2,017.66	\$ 1,987.85	\$ 4,969,614	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 1,219,614	25%
1200577	Egypt	Egypt	10/7/2002	2,000	€ 2,017.66	\$ 1,974.23	\$ 3,948,451	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 948,451	24%
1200590	Lebanon	Jordan	10/7/2002	1,000	€ 2,017.66	\$ 1,974.23	\$ 1,974,226	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 474,226	24%
1200595	Indonesia	Indonesia	10/14/2002	250	€ 2,016.63	\$ 1,973.22	\$ 493,306	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 118,306	24%
1200596	Vietnam	Vietnam	10/14/2002	12,500	€ 2,016.67	\$ 1,973.25	\$ 24,665,672	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 5,915,672	24%
1200631	Syria	Indonesia	10/17/2002	1,000	€ 2,016.66	\$ 1,973.25	\$ 1,973,247	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 473,247	24%
1200636	Syria	Indonesia	10/21/2002	500	€ 2,017.63	\$ 1,973.27	\$ 986,633	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 236,633	24%
1200637	Syria	Indonesia	10/18/2002	1,000	€ 2,016.66	\$ 1,973.25	\$ 1,973,247	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 473,247	24%
1200645	Russia	France	10/18/2002	1,500	€ 2,017.67	\$ 1,974.23	\$ 2,961,350	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 711,350	24%
1200677	Egypt	Egypt	10/24/2002	1,000	€ 2,017.66	\$ 1,974.23	\$ 1,974,226	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 474,226	24%
1200685	Syria	Bulgaria	10/25/2002	500	€ 2,017.66	\$ 1,974.20	\$ 987,101	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 237,101	24%
1200688	Syria	Jordan	10/25/2002	250	€ 2,017.63	\$ 1,974.20	\$ 493,550	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 118,550	24%
1200703	Syria	Indonesia	10/28/2002	500	€ 2,016.63	\$ 1,973.22	\$ 986,612	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 236,612	24%
1200721	Vietnam	Vietnam	10/31/2002	1,000	€ 2,016.66	\$ 1,973.25	\$ 1,973,247	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 473,247	24%
1200729	Egypt	Egypt	12/31/2002	3,500	€ 2,017.66	\$ 1,983.94	\$ 6,943,773	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 1,693,773	24%
1200738	UAE	UAE	11/1/2002	500	€ 2,016.63	\$ 1,983.87	\$ 991,933	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 241,933	24%
1200744	Russia	Estonia	11/4/2002	1,000	€ 2,017.66	\$ 1,983.93	\$ 1,983,932	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 483,932	24%
1200760	Syria	Jordan	11/4/2002	250	€ 2,017.63	\$ 1,983.91	\$ 495,977	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 120,977	24%
1200778	Jordan	Indonesia	11/5/2002	500	€ 2,016.63	\$ 1,982.92	\$ 991,462	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 241,462	24%
1200779	Syria	Indonesia	11/5/2002	250	€ 2,017.63	\$ 1,982.97	\$ 495,742	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 120,742	24%
1200782	Syria	Indonesia	11/7/2002	2,500	€ 2,017.66	\$ 1,983.00	\$ 4,957,490	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 1,207,490	24%
1200784	Syria	Okrania	11/6/2002	250	€ 2,017.63	\$ 1,983.91	\$ 495,977	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 120,977	24%
1200786	Syria	France	11/6/2002	250	€ 2,017.63	\$ 1,983.91	\$ 495,977	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 120,977	24%
1200903	Yemen	Indonesia	11/18/2002	250	€ 2,016.63	\$ 1,982.92	\$ 495,731	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 120,731	24%
1201089	Syria	Egypt	12/4/2002	250	€ 2,016.63	\$ 1,999.64	\$ 499,909	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 124,909	25%
1300018	Belarus	Indonesia	1/14/2003	1,500	€ 2,017.67	\$ 2,106.12	\$ 3,159,186	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 909,186	29%
1300225	Tunisia	Tunisia	11/13/2002	2,500	€ 2,017.66	\$ 1,983.94	\$ 4,959,841	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 1,209,841	24%
1300226	Tunisia	Tunisia	11/21/2002	1,500	€ 2,017.67	\$ 1,983.94	\$ 2,975,910	\$ 1,300	\$ 100	\$ 100	\$ 1,500	\$ 725,910	24%
TOTALS CASE SIZE: 24 x 500g				48,000			\$ 97,444,642					\$ 23,569,642	

PRICING DETAILS
INSTANT FULL CREAM MILK POWDER (CASE SIZE 48 x 250 GRAMS)

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)				Potential Overpricing	% Over
					Contract Price/MT	USD Price/MT	Total Value	Milk Powder	Repacking	Freight/Trucking	Analysis Price/MT		
600096	Egypt	Egypt	9/14/1999	750	\$ 2,414.17	\$ 2,414.16	\$ 1,810,622	\$ 1,400	\$ 250	\$ 100	\$ 1,750	\$ 498,122	28%
600097	Egypt	Egypt	9/14/1999	500	\$ 2,414.17	\$ 2,445.00	\$ 1,222,499	\$ 1,400	\$ 250	\$ 100	\$ 1,750	\$ 347,499	28%
600197	Egypt	Egypt	9/29/1999	2,500	\$ 2,414.16	\$ 2,445.01	\$ 6,112,520	\$ 1,400	\$ 250	\$ 100	\$ 1,750	\$ 1,737,520	28%
702908	UAE	Oman	9/29/2002	250	€ 2,199.96	\$ 2,152.61	\$ 538,152	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 125,652	23%
800158	Tunisia	Tunisia	9/15/2000	4,000	\$ 2,445.00	\$ 2,414.16	\$ 9,656,651	\$ 1,900	\$ 250	\$ 100	\$ 2,250	\$ 656,651	7%
800813	China	China	11/21/2000	2,500	\$ 2,445.01	\$ 2,414.16	\$ 6,035,407	\$ 1,900	\$ 250	\$ 100	\$ 2,250	\$ 410,407	7%
1002229	UAE	Jordan	9/29/2002	1,000	€ 2,200.99	\$ 2,153.61	\$ 2,153,612	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 503,612	23%
1200522	Syria	Saudi/Egypt	9/30/2002	2,500	€ 2,201.00	\$ 2,168.47	\$ 5,421,174	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 1,296,174	24%
1200577	Egypt	Egypt	10/7/2002	2,000	€ 2,200.99	\$ 2,153.61	\$ 4,307,223	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 1,007,223	23%
1200579	Russia	Spain	9/10/2002	2,000	€ 2,201.00	\$ 2,153.61	\$ 4,307,223	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 1,007,223	23%
1200590	Lebanon	Jordan	10/7/2002	1,000	€ 2,200.99	\$ 2,153.61	\$ 2,153,612	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 503,612	23%
1200595	Syria	Indonesia	10/14/2002	250	€ 2,199.96	\$ 2,152.61	\$ 538,152	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 125,652	23%
1200596	Vietnam	Vietnam	10/14/2002	12,500	€ 2,200.00	\$ 2,152.64	\$ 26,908,006	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 6,283,006	23%
1200631	Syria	Indonesia	10/17/2002	1,000	€ 2,199.99	\$ 2,152.63	\$ 2,152,633	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 502,633	23%
1200636	Syria	Indonesia	10/21/2002	500	€ 2,200.96	\$ 2,152.56	\$ 1,076,282	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 251,282	23%
1200637	Syria	Indonesia	10/18/2002	1,000	€ 2,199.99	\$ 2,152.63	\$ 2,152,633	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 502,633	23%
1200645	Russia	France	10/18/2002	1,500	€ 2,201.00	\$ 2,153.62	\$ 3,230,431	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 755,431	23%
1200677	Egypt	Egypt	10/24/2002	1,000	€ 2,200.99	\$ 2,153.61	\$ 2,153,612	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 503,612	23%
1200685	Syria	Bulgaria	10/25/2002	500	€ 2,200.99	\$ 2,153.59	\$ 1,076,793	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 251,793	23%
1200688	Syria	Jordan	10/25/2002	250	€ 2,200.96	\$ 2,153.59	\$ 538,396	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 125,896	23%
1200703	Syria	Indonesia	10/28/2002	500	€ 2,199.96	\$ 2,152.61	\$ 1,076,304	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 251,304	23%
1200721	Vietnam	Vietnam	10/31/2002	1,000	€ 2,199.99	\$ 2,152.63	\$ 2,152,633	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 502,633	23%
1200729	Egypt	Egypt	12/31/2002	3,500	€ 2,200.99	\$ 2,164.20	\$ 7,574,712	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 1,799,712	24%
1200738	UAE	UAE	11/1/2002	500	€ 2,199.96	\$ 2,164.22	\$ 1,082,108	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 257,108	24%
1200744	Russia	Estonia	11/4/2002	1,000	€ 2,200.99	\$ 2,164.20	\$ 2,164,200	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 514,200	24%
1200760	Syria	Jordan	11/4/2002	250	€ 2,200.96	\$ 2,164.17	\$ 541,043	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 128,543	24%
1200778	Jordan	Indonesia	11/5/2002	500	€ 2,199.96	\$ 2,163.19	\$ 1,081,595	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 256,595	24%
1200779	Syria	Indonesia	11/5/2002	250	€ 2,200.96	\$ 2,163.15	\$ 540,787	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 128,287	24%
1200782	Syria	Indonesia	11/7/2002	2,500	€ 2,201.00	\$ 2,163.18	\$ 5,407,947	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 1,282,947	24%
1200784	Syria	Okrania	11/6/2002	250	€ 2,200.96	\$ 2,164.17	\$ 541,043	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 128,543	24%
1200786	Syria	France	11/6/2002	250	€ 2,200.96	\$ 2,164.17	\$ 541,043	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 128,543	24%
1200828	Russia	Indonesia/Egypt	11/12/2002	1,000	€ 2,199.99	\$ 2,163.22	\$ 2,163,217	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 513,217	24%
1200903	Yemen	Indonesia	11/18/2002	250	€ 2,199.96	\$ 2,163.19	\$ 540,798	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 128,298	24%
1201089	Syria	Egypt	12/4/2002	250	€ 2,200.96	\$ 2,181.33	\$ 545,333	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 132,833	24%
1300018	Belarus	Indonesia	1/14/2003	1,500	€ 2,201.00	\$ 2,297.49	\$ 3,446,242	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 971,242	28%
1300225	Tunisia	Tunisia	11/13/2002	2,500	€ 2,201.00	\$ 2,164.20	\$ 5,410,512	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 1,285,512	24%
1300226	Tunisia	Tunisia	11/21/2002	1,500	€ 2,201.00	\$ 2,164.21	\$ 3,246,313	\$ 1,300	\$ 250	\$ 100	\$ 1,650	\$ 771,313	24%
TOTALS CASE SIZE: 48 x 250g				55,000			\$ 121,601,465					\$ 26,576,465	
TOTAL ALL MILK POWDER				103,000			\$ 219,046,107					\$ 50,146,107	

5. SUGAR

The subject contracts call for sugar to be shipped in 50-kilogram bags. Most contracts also had a clause to ship up to 5,000 additional empty bags for repackaging to replace bags that would be damaged during unloading. We compared the contract prices to world market prices for sugar, including estimates for overseas and inland shipping. Based on our analysis, the contracts for white refined and/or crystal (fine, medium) sugar are potentially overpriced by 8 percent. And all the potential overpricing was in Phases 9, 11 and 12 (see Table 1-5). The raw brown sugar contract appears to be reasonably priced.

PRICING DETAILS SUGAR

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					EURO Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
REFINED WHITE SUGAR												
1100284	Tunisia	Brazil	4/9/2002	26,250	€ 379.50	\$ 332.02	\$ 8,715,551	\$ 222.44	\$ 70.00	\$ 292.44	\$ 1,039,001	12%
1200050	Egypt	Brazil	4/5/2002	26,250	€ 379.50	\$ 327.72	\$ 8,602,655	\$ 222.44	\$ 70.00	\$ 292.44	\$ 926,105	11%
1100244	Egypt	Brazil	4/5/2002	26,250	€ 379.50	\$ 327.72	\$ 8,602,655	\$ 222.44	\$ 70.00	\$ 292.44	\$ 926,105	11%
1100217	Vietnam	Thailand or Brazil	4/4/2002	26,250	€ 379.50	\$ 327.72	\$ 3,740,625	\$ 222.44	\$ 70.00	\$ 292.44	\$ 926,105	25%
1100201	Egypt	Egypt	4/2/2002	78,750	€ 386.10	\$ 333.42	\$ 8,602,655	\$ 222.44	\$ 70.00	\$ 292.44	\$ 3,227,175	38%
1100142	UAE	India	3/19/2002	13,125	€ 379.50	\$ 327.72	\$ 26,758,363	\$ 238.32	\$ 70.00	\$ 308.32	\$ 254,625	1%
1100101	Egypt	Egypt	3/12/2002	39,375	€ 386.10	\$ 339.88	\$ 26,256,801	\$ 238.32	\$ 70.00	\$ 308.32	\$ 1,242,675	5%
1100100	UAE	Egypt, Europe or India	3/12/2002	26,250	€ 379.50	\$ 339.88	\$ 8,921,765	\$ 238.32	\$ 70.00	\$ 308.32	\$ 828,450	9%
1100028	Thailand	Europe, UAE, Brazil & Thailand	1/24/2002	78,750	€ 386.00	\$ 339.79	\$ 13,382,647	\$ 261.91	\$ 70.00	\$ 331.91	\$ -	0%
900143	UAE	France	4/18/2001	26,250	€ 369.60	\$ 326.64	\$ 8,892,759	\$ 233.91	\$ 70.00	\$ 303.91	\$ 596,663	7%
900045	Egypt	Egypt	3/23/2001	26,250	€ 369.60	\$ 338.77	\$ 8,892,759	\$ 226.19	\$ 70.00	\$ 296.19	\$ 1,117,725	13%
900044	Egypt	Egypt	3/23/2001	26,250	€ 369.60	\$ 338.77	\$ 8,574,337	\$ 226.19	\$ 70.00	\$ 296.19	\$ 1,117,725	13%
900121	Jordan	France	3/10/2001	13,125	€ 369.60	\$ 326.79	\$ 4,289,125	\$ 226.19	\$ 70.00	\$ 296.19	\$ 401,625	9%
800019	Jordan	Brazil	7/19/2000	13,125	\$ 285.00	\$ 285.00	\$ 4,301,328	\$ 250.88	\$ 70.00	\$ 320.88	\$ -	0%
600308	Syria	Syria	7/12/1999	26,250	\$ 267.00	\$ 267.00	\$ 7,008,750	\$ 208.78	\$ 70.00	\$ 278.78	\$ -	0%
RAW BROWN SUGAR												
1001292	UAE	Brazil or South America	12/27/2001	75,000	€ 212.17	\$ 187.66	\$ 14,169,724	\$ 253.97	\$ 70.00	\$ 323.97	\$ -	0%
TOTALS				547,500			\$ 169,712,499				\$ 12,603,980	

6. PULSES

The pulse contracts are for three commodity types: white beans, chickpeas and red split lentils. We compared the contract prices to world market prices for pulses, including estimates for repacking, tariffs and freight. The contracts call for additional empty bags for repacking. Based on our analysis, the white beans are potentially overpriced by 23 percent, the chick peas by 20 percent and the lentils by 25 percent. Overall, the Egyptian contracts, Phases 6 through 9, were significantly more overpriced than the Turkish contracts, Phase 13.

PRICING DETAILS PULSES – WHITE BEANS

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					Contract Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
600504	Egypt	Egypt	9/28/1999	4,000	\$ 681.00	\$ 681.00	\$ 2,724,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 592,000	22%
800352	Egypt	Egypt	8/8/2000	5,000	\$ 720.00	\$ 720.00	\$ 3,600,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 935,000	26%
800085	Egypt	Egypt	8/24/2000	7,000	\$ 720.00	\$ 720.00	\$ 5,040,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 1,309,000	26%
900466	Egypt	Egypt	4/30/2001	5,000	€ 864.60	\$ 774.04	\$ 3,870,188	\$ 473.00	\$ 60.00	\$ 533.00	\$ 1,205,188	31%
900452	Egypt	Egypt	4/30/2001	5,000	€ 864.60	\$ 774.04	\$ 3,870,188	\$ 473.00	\$ 60.00	\$ 533.00	\$ 1,205,188	31%
702720	Egypt	Egypt	5/6/2001	5,000	€ 864.60	\$ 774.04	\$ 3,870,188	\$ 473.00	\$ 60.00	\$ 533.00	\$ 1,205,188	31%
1300137	Turkey	Turkey	1/11/2003	3,000	€ 605.00	\$ 631.52	\$ 1,894,572	\$ 473.00	\$ 60.00	\$ 533.00	\$ 295,572	16%
1300107	Turkey	Turkey	1/11/2003	500	€ 605.00	\$ 631.52	\$ 315,762	\$ 473.00	\$ 60.00	\$ 533.00	\$ 49,262	16%
1300255	Turkey	Turkey	1/11/2003	7,500	€ 605.00	\$ 631.52	\$ 4,736,430	\$ 473.00	\$ 60.00	\$ 533.00	\$ 738,930	16%
1300102	Turkey	Turkey	1/11/2003	8,000	€ 605.00	\$ 631.52	\$ 5,052,192	\$ 473.00	\$ 60.00	\$ 533.00	\$ 788,192	16%
1300100	Turkey	Turkey	1/20/2003	3,000	€ 605.00	\$ 631.52	\$ 1,894,570	\$ 473.00	\$ 60.00	\$ 533.00	\$ 295,570	16%
1300065	Turkey	Turkey	1/30/2003	7,000	€ 605.00	\$ 631.52	\$ 4,420,668	\$ 473.00	\$ 60.00	\$ 533.00	\$ 689,668	16%
600781	Turkey	Turkey	9/18/1999	750	\$ 668.00	\$ 668.00	\$ 501,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 101,250	20%
600674	Turkey	Turkey	9/18/1999	750	\$ 668.00	\$ 668.00	\$ 501,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 101,250	20%
600676	Turkey	Turkey	9/16/1999	750	\$ 668.00	\$ 668.00	\$ 501,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 101,250	20%
600637	Russia	Turkey	9/6/1999	1,000	\$ 668.00	\$ 668.00	\$ 668,000	\$ 473.00	\$ 60.00	\$ 533.00	\$ 135,000	20%
TOTAL WHITE BEANS				63,250			\$ 43,459,758				\$ 9,747,508	

**PULSES PRICING DETAILS
PULSES – LENTILS**

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract		Analysis (in USD)				Potential Overpricing	% Over
					Contract Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
800352	Egypt	Egypt	8/8/2000	4,500	\$ 605.00	\$ 605.00	\$ 2,722,500	\$ 345.00	\$ 60.00	\$ 405.00	\$ 900,000	33%
800085	Egypt	Egypt	8/24/2000	7,000	\$ 605.00	\$ 605.00	\$ 4,235,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 1,400,000	33%
702720	Egypt	Egypt	5/6/2001	7,000	€ 662.20	\$ 592.84	\$ 4,149,866	\$ 345.00	\$ 60.00	\$ 405.00	\$ 1,314,866	32%
900466	Egypt	Egypt	4/30/2001	6,000	€ 662.20	\$ 592.84	\$ 3,557,028	\$ 345.00	\$ 60.00	\$ 405.00	\$ 1,127,028	32%
900452	Egypt	Egypt	4/30/2001	3,000	€ 662.20	\$ 592.84	\$ 1,778,514	\$ 345.00	\$ 60.00	\$ 405.00	\$ 563,514	32%
600504	Egypt	Egypt	9/28/1999	4,000	\$ 613.00	\$ 613.00	\$ 2,452,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 832,000	34%
1300137	Turkey	Turkey	1/11/2003	4,000	€ 430.10	\$ 448.96	\$ 1,795,824	\$ 345.00	\$ 60.00	\$ 405.00	\$ 175,824	10%
1300107	Turkey	Turkey	1/11/2003	500	€ 430.10	\$ 448.96	\$ 224,478	\$ 345.00	\$ 60.00	\$ 405.00	\$ 21,978	10%
1300255	Turkey	Turkey	1/11/2003	7,500	€ 430.10	\$ 448.96	\$ 3,367,171	\$ 345.00	\$ 60.00	\$ 405.00	\$ 329,671	10%
1300102	Turkey	Turkey	1/11/2003	7,500	€ 430.10	\$ 448.96	\$ 3,367,171	\$ 345.00	\$ 60.00	\$ 405.00	\$ 329,671	10%
1300100	Turkey	Turkey	1/20/2003	4,000	€ 430.10	\$ 448.96	\$ 1,795,822	\$ 345.00	\$ 60.00	\$ 405.00	\$ 175,822	10%
1300065	Turkey	Turkey	1/30/2003	1,000	€ 430.10	\$ 448.96	\$ 448,956	\$ 345.00	\$ 60.00	\$ 405.00	\$ 43,956	10%
600925	Turkey	Turkey	10/10/1999	3,500	\$ 600.00	\$ 600.00	\$ 2,100,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 682,500	33%
600781	Turkey	Turkey	9/18/1999	1,000	\$ 600.00	\$ 600.00	\$ 600,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 195,000	33%
600674	Turkey	Turkey	9/18/1999	1,000	\$ 600.00	\$ 600.00	\$ 600,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 195,000	33%
600676	Turkey	Turkey	9/16/1999	1,500	\$ 600.00	\$ 600.00	\$ 900,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 292,500	33%
600637	Russia	Turkey	9/6/1999	1,000	\$ 600.00	\$ 600.00	\$ 600,000	\$ 345.00	\$ 60.00	\$ 405.00	\$ 195,000	33%
TOTAL LENTILS				64,000			34,694,330				8,774,330	

**PRICING DETAILS
PULSES - CHICK PEAS**

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					Contract Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
800352	Egypt	Egypt	8/8/2000	2,000	\$ 570.00	\$ 570.00	\$ 1,140,000	\$ 362.00	\$ 60.00	\$ 422.00	\$ 296,000	26%
800085	Egypt	Egypt	8/24/2000	5,000	\$ 570.00	\$ 570.00	\$ 2,850,000	\$ 362.00	\$ 60.00	\$ 422.00	\$ 740,000	26%
1300137	Turkey	Turkey	1/11/2003	2,500	€ 495.00	\$ 516.70	\$ 1,291,753	\$ 362.00	\$ 60.00	\$ 422.00	\$ 236,753	18%
1300107	Turkey	Turkey	1/11/2003	500	€ 495.00	\$ 516.70	\$ 258,351	\$ 362.00	\$ 60.00	\$ 422.00	\$ 47,351	18%
1300255	Turkey	Turkey	1/11/2003	7,500	€ 495.00	\$ 516.70	\$ 3,875,261	\$ 362.00	\$ 60.00	\$ 422.00	\$ 710,261	18%
1300102	Turkey	Turkey	1/11/2003	5,000	€ 495.00	\$ 516.70	\$ 2,583,507	\$ 362.00	\$ 60.00	\$ 422.00	\$ 473,507	18%
1300100	Turkey	Turkey	1/20/2003	2,500	€ 495.00	\$ 516.70	\$ 1,291,752	\$ 362.00	\$ 60.00	\$ 422.00	\$ 236,752	18%
1300065	Turkey	Turkey	1/30/2003	7,000	€ 495.00	\$ 516.70	\$ 3,616,910	\$ 362.00	\$ 60.00	\$ 422.00	\$ 662,910	18%
600925	Turkey	Turkey	10/10/1999	1,000	\$ 490.00	\$ 490.00	\$ 490,000	\$ 362.00	\$ 60.00	\$ 422.00	\$ 68,000	14%
600781	Turkey	Turkey	9/18/1999	1,000	\$ 490.00	\$ 490.00	\$ 490,000	\$ 362.00	\$ 60.00	\$ 422.00	\$ 68,000	14%
600674	Turkey	Turkey	9/18/1999	500	€ 490.00	\$ 490.00	\$ 245,000	\$ 362.00	\$ 60.00	\$ 422.00	\$ 34,000	14%
600676	Turkey	Turkey	9/16/1999	1,000	€ 490.00	\$ 490.00	\$ 490,000	\$ 362.00	\$ 60.00	\$ 422.00	\$ 68,000	14%
TOTAL CHICK PEAS				35,500			\$ 18,622,534				\$ 3,641,534	
TOTAL PULSES				162,750			96,776,622				22,163,372	

7. PALM OIL

The two palm oil contracts call for cooking oils (palm oil, kernel oil, and stearin oil) to be supplied to Iraq. These are all cooking oils. To determine if the prices are reasonable, we utilized historical world market prices of foreign exports for each of these oils. We added estimates for shipping to the final destination. We compared the contract prices to the analysis we developed. Based on our analysis, the Malaysian contract is overpriced by 15 percent, and the Russian contract appears to be reasonably priced.

PRICING DETAILS PALM OIL

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					EURO Price/MT ¹	USD Price/MT	Total Value	USD Price/MT ¹	Freight/ Trucking	Analysis Price/MT		
1000291	Malaysia	Malaysia	5/26/2001	49,852	€ 482.65	\$ 413.58	\$ 20,617,790	\$ 290.33	\$ 62.50	\$ 352.83	\$ 3,028,509	15%
1002072	Russia	Malaysia	10/7/2002	50,100	€ 503.82	\$ 435.08	\$ 21,797,508	\$ 406.35	\$ 62.50	\$ 468.85	\$ -	0%
TOTALS				99,952			\$ 42,415,298				\$ 3,028,509	

¹ Average price per metric ton for all varieties of palm oil on the contract (R.B.D. Palm Oil, Palm Kernel Oil, R.B.D. Stearin, Bleachingearth)

8. BABY FORMULA

The subject contracts are for baby milk powder (infant formula) packaged in consumer-size packets of 450 grams. The base product driving the cost for infant formula is whole-milk powder, the same as for instant full-cream milk powder. We compared the contract prices to world market prices for whole-milk powder, including estimates for repacking and transportation. We also added a premium of \$450 per ton to account for the extra costs of producing infant formula versus whole milk powder based on advice from USDA experts. Based on our analysis, the contracts in total are potentially overpriced by 26 percent.

PRICING DETAILS BABY FORMULA

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)					Potential Overpricing	% Over
					Contract Price/MT	USD Price/MT	Total Value	Milk Powder	Repacking	Freight/ Trucking	Prem. For Baby Milk	Analysis Price/MT		
1200676	Egypt	Egypt/France	10/24/2002	1,500	€ 2,677.69	\$ 2,608.38	\$ 3,912,574	\$ 1,300	\$ 250	\$ 100	\$ 450	\$ 1,950	\$ 987,574	25%
1300173	Egypt	Egypt	10/31/2002	3,000	€ 2,677.69	\$ 2,646.28	\$ 7,938,828	\$ 1,300	\$ 250	\$ 100	\$ 450	\$ 1,950	\$ 2,088,828	26%
1300179	Tunisia	Tunisia	11/21/2002	2,000	€ 2,677.70	\$ 2,675.16	\$ 5,350,311	\$ 1,300	\$ 250	\$ 100	\$ 450	\$ 1,950	\$ 1,450,311	27%
1300169	Vietnam	Vietnam	10/14/2002	10,000	€ 2,676.67	\$ 2,626.71	\$ 26,267,069	\$ 1,300	\$ 250	\$ 100	\$ 450	\$ 1,950	\$ 6,767,069	26%
TOTALS				16,500			\$ 43,468,782						\$ 11,293,782	

9. SOY BEAN OIL

The subject Soy Bean Oil contracts provide for a higher cost vegetable oil in comparison to the other vegetable oil contracts under the Oil for Food Program (see Vegetable Ghee and Palm Oil, Notes 3 and 7). But unlike the other vegetable oil contracts the Soybean Oil contracts include a cost breakdown. These cost breakdowns disclose a very high shipping cost for each of the three contracts, up to 4 to 5 times higher than our analysis would indicate. The contracts in total are potentially overpriced by 10 percent. The Belgian contract appeared reasonable in comparison to Turkey and the Netherlands (see Table 1-9).

PRICING DETAILS SOY BEAN OIL

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					EURO Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
1110013	Belgium	Belgium	3/28/2003	8,547	\$ 913.71	\$ 913.71	\$ 7,809,479	\$ 926.00	\$ 40.00	\$ 966.00	\$ -	0%
1110015	Netherlands	Netherlands	3/27/2003	8,280	\$ 1,149.92	\$ 1,149.92	\$ 9,521,338	\$ 926.00	\$ 40.00	\$ 966.00	\$ 1,522,858	16%
1110016	Turkey	Turkey	3/27/2003	8,620	\$ 1,112.43	\$ 1,112.43	\$ 9,589,147	\$ 926.00	\$ 62.50	\$ 988.50	\$ 1,068,277	11%
TOTALS				25,447			\$ 26,919,964				\$ 2,591,134	

10. TEA

Both of the subject contracts are for various grades of Vietnamese Black Tea. We compared the contract prices to world market prices from a number of different sources, including an estimate for transportation. Based on this analysis, the tea contracts are potentially overpriced.

PRICING DETAILS TEA

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					EURO Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
700006	Vietnam	Vietnam	1/20/2000	10,000	\$1,691.00	\$1,690.50	\$16,905,000	\$1,438.00	\$60.00	\$1,498.00	\$1,930,000	11%
1300040	Vietnam	Vietnam	12/21/2002	3,000	1,694.46	\$1,768.75	\$5,306,248	\$1,419.00	\$60.00	\$1,479.00	\$869,248	16%
50012	Kenya	Kenya	8/28/1998	2,000	\$2,150.00	\$2,150.00	\$4,300,000	\$2,102.50	\$60.00	\$2,162.50	-	0%
TOTALS				15,000			\$26,511,248				\$2,799,248	

11. HIGH ENERGY BISCUITS

This contract calls for 5,585 metric tons of high-energy biscuits fit for human consumption. Each biscuit is to be 10 to 20 grams and comply with minimum nutritional requirements specified in the contract. Our analysis of world food prices for the contract period found the contract price to be reasonable.

PRICING DETAIL HIGH ENERGY BISCUITS

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					EURO Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
910794	Turkey	Turkey	4/11/2003	5,585	\$ 911.66	\$ 911.66	\$ 5,091,621	\$ 900	\$ -	\$ 900	\$ -	0%

12. BABY WEANING CEREAL

The subject contracts are for cases of baby-weaning cereal, packaged in consumer sized packets of 400g. Each case contains 24 packets. We were unable to obtain world market prices for this commodity. Our analysis is based on prices from USDA contracts competitively awarded to U.S. manufacturers for U.S. food programs. Based on this analysis, the contracts appear to be reasonably priced.

PRICING DETAILS BABY WEANING CEREAL

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing
					Contract Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT	
600073	Tunisia	Tunisia	8/2/1999	1,000	\$ 1,744.80	\$ 1,744.80	\$ 1,744,797	\$ 2,448	\$ 80	\$ 2,528	-
902128	Oman	Oman	8/14/2002	250	€ 1,661.42	\$ 1,639.43	\$ 409,858	\$ 2,448	\$ 80	\$ 2,528	-
1300177	China	China	11/12/2002	500	€ 1,661.45	\$ 1,678.96	\$ 839,480	\$ 2,448	\$ 80	\$ 2,528	-
1300181	China	China	11/27/2002	250	€ 1,661.42	\$ 1,644.12	\$ 411,030	\$ 2,448	\$ 80	\$ 2,528	-
TOTALS				2,000			\$ 3,405,165				\$ -

13. DETERGENT

These contracts call for 3,000 metric tons of detergent powder. Although specifications were referred to, none were included in the contract for COMM 1200222. The only criteria we found in that contract stated that it must be for human use. However, COMM 600375 states that the detergent powder is actually hand soap. Therefore, we compared the contract prices to world market prices for hand soap from a number of different sources. We included an estimate for transportation. Based on our analysis, the detergent contracts are potentially overpriced by 17 percent.

**PRICING DETAILS
DETERGENT**

COMM	Supplier Country	Country of Origin	Date	Metric Tons	Contract			Analysis (in USD)			Potential Overpricing	% Over
					Price/MT	USD Price/MT	Total Value	USD Price/MT	Freight/ Trucking	Analysis Price/MT		
600375	Syria	Syria	8/26/1999	2,000	\$668.00	\$ 668.00	\$ 1,336,000	\$ 527.43	\$ 34.30	\$ 561.73	\$ 212,540	16%
1200222	Syria	Syria	5/16/2002	1,000	€ 759.00	\$ 685.02	\$ 685,020	\$ 527.43	\$ 34.30	\$ 561.73	\$ 123,290	18%
TOTALS				3,000			\$ 2,021,020				\$ 335,830	

HEALTH

SUMMARY OF EVALUATION OF HEALTH SECTOR

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No.	(\$000) Value
MEDICAL EQUIPMENT	1	16	177,737	17,719	9	128,740	31,279	24%	5	32,196	2	16,800
MEDICINE	2	16	54,231	-	5	15,501	1,084	7%	8	34,150	3	4,580
AMBULANCES	3	14	51,843	7,396	3	31,591	7,383	23%	11	20,252	-	-
MEDICAL SUPPLIES	4	4	20,375	-	-	-	-	-	4	20,375	-	-
CONSTRUCTION OF HOSPITAL	5	1	17,903	-	-	-	-	-	1	17,903	-	-
HEALTH CARE CENTERS	6	1	14,031	-	-	-	-	-	1	14,031	-	-
AIR CONDITIONED WAREHOUSE FOR PHARMACEUTICALS	7	1	10,822	-	-	-	-	-	1	10,822	-	-
STEAM BOILERS	8	1	1,439	179	-	-	-	-	-	-	1	1,439
AMBULANCE BOAT	9	1	1,100	-	-	-	-	-	1	1,100	-	-
TOTAL		55	349,482	25,295	17	175,833	39,746	23%	32	150,829	6	22,820

1. MEDICAL EQUIPMENT

The medical equipment specifications were in many cases quite detailed and complex in nature. Many of the contracts contained numerous line items or pieces of equipment. In most cases, we selected the high-dollar items to review.

To confirm our understanding of both the terminology and the capabilities of the equipment in the OFF contracts, we consulted with the administrator of a hospital radiology department and with the North Carolina Department of Health as well as several medical equipment vendors. We then were able to request price quotes from the vendors with whom we had consulted and obtain pricing data for comparable items. As a further measure, we performed Internet searches and identified additional vendor sources with prices for stock items

having the same or similar specifications/capabilities to those in the OFF contracts. The following notes describe the basis of the analysis prices shown in the following table.

1. Discussion with Administrator, Radiology Dept, Roanoke, VA, confirmed the configuration of the scanner and approximate purchase and installation costs.
2. A vendor price list is available on the Internet and used as the basis of the analysis price.
3. We obtained a vendor price quote for this item.
4. The analysis price is the average of a U.S. vendor quote and an item on a U.S. vendor price list.
5. We consulted with a vendor and received general pricing information, but did not receive a firm quote.
6. The analysis price is for a comparable item with similar specifications/capabilities.
7. The North Carolina Department of Health provided prices for three comparable cardiac catheterization labs recently purchased in that state. The analysis price is the average cost of the three North Carolina labs.

We were not able to obtain pricing information for all items selected. The following table details the individual items we evaluated for which we were able to obtain pricing information.

PRICING DETAILS MEDICAL EQUIPMENT

COMM	Mission	Date	Description	Qty	UoM	Contract (in USD)		Analysis (in USD)			% Diff.	NOTE
						Unit Price	Contract Value	Unit Price	Difference Unit	Total Difference		
501017	Germany	11/9/1999	Siemens SOMATOM PLUS 4 POWER CT Scan w/ accessories, warranty, transportation & training	14	system	1,225,916	17,162,824	1,100,000	125,916.00	1,762,824		1, 5, 6
501056	Germany	9/10/1999	Siemens SIREGRAPH CF & 33-4 X-Ray System	30	system	269,581	8,087,430	575,000	-	-		3, 6
601337	France	10/29/1999	Alys Anesthesia Machine	223	system	17,662	3,938,626	22,750	-	-		2, 6
601337	France	10/29/1999	Alys Ventilator	147	system	12,296	1,807,512	8,750	3,546.00	521,262	29%	2, 6
601337	France	10/29/1999	Interlock SELECTATEC Vaporizer Vapal Interlock II	681	unit	2,162	1,472,322	3,050	-	-		2, 6
601778	Germany	5/24/2000	Siemens NEUROSTAR PLUS/PT-T.O.P.Digital Neuro-Angiography system w/accessories	2	system	1,588,439	3,176,878	1,205,000	383,439.00	766,878	24%	2, 6
601825	Germany	3/30/2000	Siemens SIREGRAPH CF & 33-4 Diagnostic X-Ray system	10	system	269,581	2,695,810	575,000	-	-		3, 6
602074	Russia	6/30/2001	Siemens MAGNETON CONCERTO MRI System	8	system	1,154,135	9,233,080	532,000	622,135.00	4,977,080	54%	2, 6
602074	Russia	6/30/2001	Siemens Patient Table	8	unit	76,181	609,448	26,000	50,181.00	401,448	66%	2, 6
602083	Russia	9/13/2001	Cardiac Catheterization Suite complete w/equipment, accessories and spare parts	2	suite	3,064,057	6,128,113	1,328,334	1,735,722.50	3,471,445	57%	6, 7
602084	Russia	9/11/2001	Servo Pediatric Ventilator 900c EN	175	unit	13,132	2,298,100	32,000	-	-		3
602084	Russia	9/11/2001	Power Pack 350b	175	unit	1,933	338,275	2,316	-	-		2, 6
602084	Russia	9/11/2001	F&P Humidifier MR730	175	unit	1,322	231,350	1,800	-	-		2, 6
702785	Russia	4/12/2001	Siemens SOMATOM EMOTION CT Scan w/ accessories	10	system	1,895,761	18,957,606	1,100,000	795,760.60	7,957,606	42%	1, 5, 6
1000932	France	3/24/2001	Factor Assay Kit (STA Def)	232	kit	120	27,840	385	-	-		2, 6
1000932	France	3/24/2001	Factor VII Assay Kit	226	kit	120	27,120	385	-	-		2, 6
1001423	Egypt	2/2/2002	Aquilion MULTI Helical CT Scan	6	unit	2,108,766	12,652,596	820,000	1,288,766.00	7,732,596	61%	3, 6
1001423	Egypt	2/2/2002	X-Ray Tube MEGACOOOL	19	unit	135,102	2,566,938	100,000	35,102.00	666,938	26%	3
1002218	Sweden	8/4/2000	GE 2612 KC1 microprocessor controlled steam sterilizer w/ accessories	200	unit	44,966	8,993,220	51,687	-	-		2, 6
1100675	Russia	4/9/2002	Siemens SYMPHONY BASIC Magnetic Resonance Tomograph System	2	system	2,678,434	5,356,867	1,750,500	927,933.63	1,855,867	35%	4, 6
1100675	Russia	4/9/2002	Siemens SYMPHONY Removeable Patient Table w/ Trolley	2	unit	101,347	202,694	26,000	75,346.88	150,694	74%	2, 6
1200004	Jordan	10/9/2001	Eschweiler COMBISYS II Type 740 Blood Gases + Electrolytes Analyzer	81	system	27,047	2,190,807	22,300	4,747.00	384,507	18%	2, 6
1200004	Jordan	10/9/2001	PCO2 Sensor complete	324	unit	893	289,332	985	-	-		2, 6
1200004	Jordan	10/9/2001	PO2 Sensor complete	324	unit	851	275,724	985	-	-		2, 6
1200004	Jordan	10/9/2001	pH Sensor complete	324	unit	851	275,724	676	175.00	56,700	21%	2, 6
1200004	Jordan	10/9/2001	NA+ Sensor Unit complete	324	unit	712	230,688	350	362.00	117,288	51%	2, 6
1200004	Jordan	10/9/2001	K+ Sensor Unit complete	324	unit	638	206,712	235	403.00	130,572	63%	2, 6
1200004	Jordan	10/9/2001	CA++ Sensor Unit complete	324	unit	638	206,712	248	390.00	126,360	61%	2, 6
1200004	Jordan	10/9/2001	PCO2 Sensor Membrane Shell	243	unit	537	130,491	112	425.00	103,275	79%	2, 6
1200004	Jordan	10/9/2001	PO2 Sensor Membrane Shell	243	unit	505	122,715	112	393.00	95,499	78%	2, 6
1200004	Jordan	10/9/2001	pH Sensor Unit complete	243	unit	505	122,715	676	-	-		2, 6
TOTAL										31,278,839		

2. MEDICINE

Many of the OFF contracts selected for evaluation contained numerous line items of various medicines. We selected the high-dollar items to review. We used two primary resources to obtain independent pricing information for pharmaceuticals (medicines, drugs, laboratory tests and supplies) included in the OFF contracts. The first is the “Universal Data Repository” (UDR), which was developed and is produced for the Defense Medical Logistics Standard Support (DMLSS) program by the Defense Logistics Information Service (DLIS) located in Battle Creek, Michigan. We identified recent purchases by U.S. military medical installations by performing pharmaceutical searches of the UDR, using generic drug names, as well as product names if available. We also consulted the Medical Directorate at the Defense Supply Center, Philadelphia (DSCP) for information on pricing. These resources provided the best indication of quantity pricing available to a large government customer.

If we could not match the OFF contract specification to a listed product, the UDR helped us identify other potential sources of supply. We contacted several vendors directly and obtained quotes for the same or similar items distributed by them. If the UDR or DSCP could not provide pricing information or identify helpful pricing sources, we performed Internet searches using the generic drug name, and brand name if available, to identify vendors supplying the same items, and to obtain their prices.

We were unable to obtain pricing information on all items selected for evaluation. The following table details the pricing information on those items for which we obtained pricing data.

PRICING DETAILS MEDICINE

COMM	Mission	Date	Description	Qty	UM	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Difference Unit	Total Difference	
901566	Jordan	8/16/2001	Floxapen Susp 125mg	798,842	100 ml pack	4.61	3,686,425	8.91	-	-	
901566	Jordan	8/16/2001	Zental tab 200 mg	2,064,290	2 tab pack	0.63	1,301,479	1.06	-	-	
901566	Jordan	8/16/2001	Floxapen Injectable 250 mg vial	28,826	10 vial pack	9.46	272,605	27.44	-	-	
1000518	Russia	6/12/2001	Erythromycin Ethyl Succinate	50,000	KG	73.47	3,673,488	87.84	-	-	
1000518	Russia	6/12/2001	Paracetamol	500,000	KG	2.26	1,132,262	2.53	-	-	
1000518	Russia	6/12/2001	Rifampicin	20,000	KG	45.18	903,593	76.00	-	-	
1000518	Russia	6/12/2001	Sulphamethoxazol	100,000	KG	6.54	654,472	8.20	-	-	
1000518	Russia	6/12/2001	Codeine Phosphate	1,000	KG	578.47	578,469	70.00	508.47	508,469	88%
1000518	Russia	6/12/2001	Lanoline Alcohol	30,000	KG	14.06	421,818	4.35	9.71	291,430	69%
1000518	Russia	6/12/2001	Ampicillin Trihydrate VFP	10,000	KG	27.57	275,723	35.05	-	-	
1000812	India	11/19/2001	Enalapril Maleate Tab 5mg	45,210	20 tab pack	0.93	41,922	0.49	0.44	19,950	48%
1000964	Syria	11/2/2001	Nitroglycerin sublingual tab 0.5 mg	440,000	50 tab bottle	0.64	280,000	0.93	-	-	
1001411	France	1/31/2002	HBS AG test	9,960	test	2.98	29,658	2.12	0.86	8,543	29%
1001411	France	1/31/2002	Anti-HBC IGM II test	1,980	test	9.36	18,541	7.25	2.11	4,186	23%
1001411	France	1/31/2002	HAV IGM test	1,980	test	6.19	12,257	2.53	3.66	7,248	59%
1001411	France	1/31/2002	Chlamydia Blocking Assay	390	test	15.36	5,990	7.79	7.57	2,952	49%
1001411	France	1/31/2002	CMV IGM test	480	test	10.85	5,209	2.53	8.32	3,995	77%
1001411	France	1/31/2002	Chlamydia test	360	test	7.84	2,821	7.79	-	-	
1001411	France	1/31/2002	CHL Male Collection Kit	360	test	7.84	2,821	7.79	-	-	
1001411	France	1/31/2002	CHL Female Collection Kit	360	test	7.84	2,821	7.79	-	-	
1001411	France	1/31/2002	CMV IGG test	480	test	5.43	2,605	2.53	2.90	1,390	53%
1001411	France	1/31/2002	HBS AG Confirmation test	500	test	1.62	811	2.12	-	-	
1001411	France	1/31/2002	HIV P24 II Confirmation test	480	test	1.18	564	7.68	-	-	
1001411	France	1/31/2002	Chlamydia test	360	test	0.00	0	7.79	-	-	
1001664	Russia	1/31/2002	Alcohol Cetosteryl USP 23 (NF 18) BP98	50,000	KG	1.65	82,306	1.34	0.30	15,226	18%
1001685	Jordan	12/2/2002	Empty Gelatin Capsules	5,285	Jar of 1,000	3.30	17,441	7.00	-	-	
1001687	Jordan	1/24/2002	Silver Sulphadiazine 1% Cream	517,572	30 gm tube	0.55	284,549	0.12	0.43	220,889	78%
1101024	Denmark	6/6/2002	Insulin Monotard HM 100iu	902,600	10ml vial	5.57	5,027,482	11.14	-	-	
1101024	Denmark	6/6/2002	Insulin Actrapid HM 100iu	663,000	10ml vial	5.57	3,692,910	11.21	-	-	
1101024	Denmark	6/6/2002	Insulin Mixtard HM 100iu	531,700	10ml vial	5.57	2,961,569	11.12	-	-	
1200093	China	6/29/2001	Distilled Water	408,678	5 ml ampule	5.41	2,210,948	5.24	-	-	
1200475	Germany	9/18/2002	Human Albumin 20% IV	154,241	100 ml bottle	54.10	8,344,828	58.04	-	-	
1200535	Egypt	10/20/2002	Vental Asthma Inhalers	2,345,200	unit	1.08	2,528,360	1.19	-	-	
1200713	Syria	11/19/2002	Glyciphage	759,000	tablet	0.0141	10,694	0.33	-	-	
TOTAL										1,084,277	

3. AMBULANCES

The Iraqi government contracted to purchase several different brands of ambulances under the OFF program. One contract in the Passenger Vehicle sector included eight more Toyota Landcruiser ambulances that are not included in the details shown below. Most of the contracts did not contain sufficiently detailed specifications and configuration information to permit us to perform a comprehensive price analysis of each vehicle. An ideal price estimate would depend on the level of medical equipment provided with the vehicle. However, we did obtain historical pricing from GSA for “basic” Type II ambulances, without options, purchased through GSA during the same periods as the listed contracts. The GSA prices were used as the analysis prices noted below.

Although we were unable to compare vehicles based on detailed specifications, we noted that the three contracts for Mercedes Benz “Sprinter” ambulances were priced consistently higher than the other models of ambulances purchased under the OFF program, and higher than the “basic” model we used for the pricing analysis. We recommend that a cost-benefit analysis be performed to determine if a lower-priced vehicle would meet the same needs as the Mercedes Benz models.

PRICING DETAILS AMBULANCES

COMM.	Mission	Date	Description	Qty	Contract (in USD)			Analysis (in USD)			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
4974	Russia	3/3/1999	GAZ 32214 Ambulance	50	24,500		1,225,000	46,298	-	-	
601201	Russia	10/20/1999	GAZ 32214 Ambulance	200	28,500		5,700,000	46,298	-	-	
731008	Russia	10/11/2001	Nissan Urvan Ambulance	2	32,526		65,053	47,921	-	-	
800729	Turkey	9/7/2000	Iveco 35.10 Ambulance	2	38,430	7,725	84,584	46,298	-	-	
801381	Sweden	1/26/2001	Mercedes Benz Sprinter 214 Ambulance	200	69,563	2,756,829	16,669,359	47,243	22,320	4,463,930	27%
801660	France	2/9/2001	Peugeot Boxer 310C Ambulance	200	44,963	1,798,543	10,791,194	47,243	-	-	
811302	Japan	10/23/2002	Toyota Landcruiser 4x4 Ambulance	4	33,745	49,741	184,719	47,921	-	-	
811303	Japan	10/4/2002	Toyota Landcruiser 4x4 Ambulance	7	21,309	87,048	236,212	47,921	-	-	
811304	Japan	10/16/2002	Toyota Landcruiser 4x4 Ambulance	8	23,376	82,950	269,957	47,921	-	-	
1000894	Syria	10/13/2001	Mercedes Benz Sprinter 214 Ambulance	100	60,760	1,215,134	7,291,092	47,243	13,517	1,351,658	19%
1001313	UAE	11/28/2001	Mercedes Benz 100 Ambulance	5	35,797	26,848	205,833	47,243	-	-	
1001790	Sweden	3/25/2002	Mercedes Benz Sprinter 314 4x4 Ambulance	100	63,598	1,270,784	7,630,557	47,921	15,677	1,567,673	21%
1030305	Belarus	8/30/2001	Ford Transit V185 MWB 280 Ambulance	10	38,187		381,870	47,243	-	-	
1300024	Egypt	12/24/2001	Toyota Hiace Ambulance	40	25,176	100,705	1,107,746	47,243	-	-	
TOTAL				928		7,396,307	51,843,176			7,383,262	

4. MEDICAL SUPPLIES

Many of the OFF contracts selected for evaluation contained numerous line items of various medical supplies. We selected the high-dollar items to review. We obtained independent pricing information of medical supplies for comparison with the OFF contract prices.

To analyze COMM 901916, Glucose Test Strips, and COMM 1200659, Colostomy Bags, we performed Internet searches using the generic and brand names to identify vendors supplying the same items and to obtain their prices.

The analysis prices for COMM 1200085 and COMM 900780 were arrived at by calculating the average of prices paid by U.S. military medical installations for the same items. These prices were found on the “Universal Data Repository” (UDR). The UDR was developed and is produced for the Defense Medical Logistics Standard Support (DMLSS) program by the Defense Logistics Information Service (DLIS) located in Battle Creek, Michigan. The UDR permitted us to perform pharmaceutical searches using generic names and product names, and provided the best indication of quantity pricing available to a large government customer.

Although we noted differences in some items, we concluded that, overall, the contracts appear to be reasonably priced.

**PRICING DETAILS
MEDICAL SUPPLIES**

COMM	Mission	Date	Description	Qty	UoM	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Difference Unit	Total Difference	
1200659	Malaysia	11/19/2002	Colostomy Bags - 5 line items, various sizes	50,894	Box of 30	41.37	2,105,485	89.08	-	-	
901916	Germany	1/15/2002	Accucheck Active Glucose Test Strips	100,000	Box of 50	13.14	1,314,000	37.49	-	-	
900780	Jordan	6/22/2001	Guiding Catheters - 41 line items, various sizes	19,749	each	89.37	1,764,904	103.31	-	-	
900780	Jordan	6/22/2001	Mounted Stents - 17 line items, various sizes	3,856	each	730.87	2,818,247	1,229.06	-	-	
900780	Jordan	6/22/2001	Balloon Catheters - 15 line items, various sizes	4,527	each	317.89	1,439,078	201.57	-	-	
900780	Jordan	6/22/2001	Angiography Drape Sheet, 20,202 boxes of 13	262,626	each	10.27	2,696,751	6.01	-	-	
1200085	Jordan	7/31/2002	Plaster of Paris 8"x3 yd. Gauze Bandage	130,389	roll	10.26	1,337,799	19.93	-	-	
1200085	Jordan	7/31/2002	Plaster of Paris 6"x3 yd. Gauze Bandage	110,341	roll	8.11	894,856	14.17	-	-	
1200085	Jordan	7/31/2002	Plaster of Paris 4"x3 yd. Gauze Bandage	85,304	roll	4.93	420,660	13.82	-	-	
1200085	Jordan	7/31/2002	Plaster of Paris 3"x3 yd. Gauze Bandage	46,065	roll	4.02	185,345	9.84	-	-	
1200085	Jordan	7/31/2002	Plaster of Paris 2"x3 yd. Gauze Bandage	25,469	roll	2.68	68,309	9.33	-	-	

5. CONSTRUCTION OF HOSPITAL

The OFF contract provides for construction of a 193,750 square-foot hospital for the National Center for Diabetes and Endocrine Diseases for a price of \$17.9 million. Our analysis is based on construction prices for a comparable hospital (Type V, with a 1-hour fire rating). We used a U.S. regional building standard developed by the International Conference of Building Officials (ICBO). ICBO standards provide regional estimates for construction of various structures, expressed as a cost per square foot. The standard we applied is inclusive of

the following elements: architectural, structural, electrical, plumbing, mechanical work, air conditioning installation, sprinkler systems, and profit, corresponding with the scope of effort expressed in the OFF contract. Using this method, our analysis resulted in an estimated cost of \$23.2 million. Therefore, we find the hospital contract appears to be reasonably priced.

6. HEALTH CARE CENTERS

The OFF contract provides for construction of 126 health centers (clinics), each sized at 770m² (8,130 square feet), costing \$91,183 each, plus office and examination room furniture and fixtures priced at \$20,173 each. Our analysis of the clinic structure is based on construction prices for a comparable medical office (Type V, 1 hour fire rating). We used a U.S. regional building standard developed by the International Conference of Building Officials (ICBO). ICBO standards provide regional estimates for construction of various structures, expressed as a cost per square foot. The standard we applied is inclusive of the following elements: architectural, structural, electrical, plumbing, mechanical work, air conditioning installation, sprinkler systems, and profit, corresponding with the scope of effort expressed in the OFF contract. Application of the standard rendered an analysis price of \$686,000 per clinic. Our analysis of prices for the office and examination room furnishings and fixtures found those items to be reasonably priced as well.

7. AIR CONDITIONED WAREHOUSE FOR PHARMACEUTICALS

The OFF contract provides for construction of five 34,445 square-foot pharmaceutical warehouse buildings, each equipped with an internal cold-storage room, storage-racking system, fork lifts, a telephone system, and various electrical, plumbing, and mechanical spare parts for a price of \$2,164,444 for each building.

Our analysis of the building structure is based on construction prices for a comparable warehouse (Type I/II fire resistant). We used a regional building standard developed by the International Conference of Building Officials (ICBO). ICBO standards provide regional estimates for construction of various structures, expressed as a cost per square foot. The standard we applied is inclusive of the following elements: architectural, structural, electrical, plumbing, mechanical work, air conditioning installation, sprinkler systems, and profit, corresponding

with the scope of effort expressed in the OFF contract. Application of the standard rendered an analysis price of \$2.2 million per warehouse.

We performed an Internet search and contacted vendors selling the same or similar cold-storage rooms and forklift trucks. Two vendors responded with quotes for similar cold-storage units. We used the average of both prices, inclusive of shipping CONUS and fabrication, as the basis of our evaluation price. A forklift dealer website listed 20 units with similar specifications to the forklifts under contract. We used the average price of those 20 units as our evaluation price. We did not evaluate the prices for the storage racks, telephone system, or spare parts. Based on our analysis, the warehouse contract appears to be reasonably priced.

8. STEAM BOILERS

This OFF contract is for installation of 30 steam boiler units, inclusive of feed tank, fuel tank, water softening unit and chimney, plus spare parts for a total price of \$1.4 million.

We were unable to obtain comparative pricing data for this contract. Internet searches did not locate systems or components with specifications comparable to those in the contract. In addition, the search for vendors supplying similar units was hampered because the contract did not indicate the purpose of these boiler units or the facilities in which they were to be installed. As a result, the analysis is considered inconclusive.

9. AMBULANCE BOAT

This contract is for a 20.4-meter (67-foot) steel boat with twin engines capable of a speed of 18 knots and priced at \$1.1 million. The contract includes outfitting the boat with electronics, generators, air conditioning, safety equipment, and spare parts.

We performed Internet searches and located several vendors who had 12 boats for sale of a similar size and speed. As there were differences in configurations between the different boats and the OFF contract

(i.e., single engine instead of dual engines, fiberglass hull instead of steel hull, cabin and equipment), we used the average of the prices for the 12 boats as the starting point for our evaluation. We then added in the prices for electronics and spare parts found on other vendor websites. Based on the evaluation, we considered the OFF contract to be reasonably priced.

HEAVY EQUIPMENT

The items summarized below were found in various sectors (Oil, Agriculture, Housing, etc.). However, for the purposes of this evaluation they were grouped together.

To evaluate the OFF contract prices, where possible, we obtained pricing data for the same make and model of equipment by requesting price quotes from dealers or distributors and through Internet searches. However, for many items, we could not find pricing information for the same make or model. In such cases, we compared those OFF contract prices to the prices we found for comparable equipment on another OFF contract for the same or similar items.

We found one contract (COMM 730939) that contains a 10 percent “After Sales Service” cost in the contract (see Note 5).

SUMMARY OF EVALUATION OF HEAVY EQUIPMENT

Description	Note	Total Contracts				Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	Qty	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
WHEEL LOADERS	1	9	101,152	733	8,587	1	26,932	5,885	22%	8	74,220	-	-
BULLDOZERS	2	3	57,650	215	2,055	2	56,151	5,991	11%	1	1,499	-	-
MOTOR SCRAPER	3	2	17,417	64	911	-	-	-	-	2	17,417	-	-
MISC CONSTRUCTION EQUIPMENT	1,2,3a	3	26,532	103	2,792	-	-	-	-	3	26,532	-	-
EXCAVATORS	4	3	30,674	170	2,078	-	-	-	-	3	30,674	-	-
FORKLIFTS	5	9	16,346	386	1,039	5	12,925	2,954	23%	4	3,421	-	-
TRACTORS & SPARES	6	4	10,249	837	2,053	-	-	-	-	3	9,471	1	777
CORN HUSKERS	7	3	5,931	450	333	1	2,274	354	16%	2	3,658	-	-
TOTAL		36	265,950		19,847	9	98,281	15,184	71%	26	166,892	1	777

^a *Miscellaneous Construction Equipment includes contracts with a combination of different types of equipment. Our analysis of these contracts is included in the discussions covering the individual components (wheel loaders, bulldozers, and motor scrapers).*

1. WHEEL LOADERS

The wheel loader contracts evaluated are detailed below. The wheel loaders varied in size, power, and capacity, all of which impact the price. We obtained price quotes from various U.S. suppliers (Caterpillar, Case Equipment, and Folcomer Equipment), found prices on the Internet, and consulted with U.S. Army Corps of Engineer experts on the same or similar equipment for most of the items evaluated. The OFF contract prices generally are lower than the best prices we found. In some cases, the prices we found were not for the identical make and model of equipment in the OFF contracts but were for what appears to be comparable equipment based on similar specifications.

When the same make and model was included in multiple OFF contracts, we compared the contract prices to the lower of either (a) the best price we found or (b) the lowest OFF contract price. We noted one case (COMM 1201514) where the make and model is identical to another OFF contract and the contract price is substantially *higher*. Although the best price found is higher than either contract, we computed potential overpricing on the higher contract based on the best OFF contract price.

**PRICING DETAILS
WHEEL LOADERS**

COMM	Mission	Date	Description	Qty	Contract			Analysis		% Diff.	
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit		Total Overpricing
801293	Russia	10/22/2000	B-361	30	72,958	663,450	2,852,196	102,500	-	-	
901396	Egypt	7/27/2001	Caterpillar 938G	60	88,188	802,135	6,093,415	133,460	-	-	
1201514	Syria	8/22/2001	Caterpillar 938G	200	117,615	3,409,090	26,932,000	88,188	29,427	5,885,310	22%
1300124	Belgium	7/4/2002	Caterpillar 938GII	98	127,339	1,808,563	14,287,744	133,460	-	-	
900510	Jordan	5/30/2001	Kawasaki KSS 70ZIV-2	60	98,930	290,167	6,225,967	128,000	-	-	
801482	Japan	10/11/2000	Kawasaki KSS 85ZIV-2	120	180,589		21,670,680	177,891	-	-	
802110	UAE	3/19/2001	Kawasaki KSS 85ZIV-2	45	177,891		8,005,095	197,626	-	-	
811169	UN-Habitat	10/1/2002	Komatsu D75S-5	3	251,871	127,546	883,158	251,871	-	-	
601016	Russia	11/7/1999	Stroydormash TO-40C	20	133,000	532,000	3,192,000	133,000	-	-	
901150	Sweden	5/31/2001	Volvo L120D	100	108,120	1,081,197	11,893,162	108,120	-	-	
801637	Russia	2/12/2001	VPK 7821	15	232,298	191,098	3,675,568	468,265	-	-	
801638	Russia	2/12/2001	VPK 7821	15	242,232	364,678	3,998,158	232,298	-	-	
TOTAL				766		9,269,924	109,709,142			5,885,310	

2. BULLDOZERS

For COMM 1201408, we received a quote from Caterpillar for model D6N-XL (a newer model than in the contract) that is lower than the OFF contract price. The Caterpillar quote does not include transportation costs. However, the account manager indicated they would likely ship from their facility in Saudi Arabia, thereby reducing the transportation costs. The potential overpricing identified on the Komatsu D155 AX-5 bulldozer on COMM 802203 is based on a comparison of the contract price to COMM 811169, which also contained Komatsu D155 AX-5 bulldozers. COMM 811169 contained two types of bulldozers, a single shank ripper and a multi shank ripper. It is unclear if the bulldozer in COMM 802203 is a single- or multi-shank ripper. We used the higher-priced multi-shank ripper in our analysis of the contract price. COMM 811169 (the lower-priced contract) is direct with Komatsu, whereas COMM 802203 is with an exporter (middleman) in UAE.

PRICING DETAILS BULLDOZERS

COMM	Mission	Date	Description	Qty	Contract			Analysis			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
800928	Russia	12/11/2002	VPK B10.02E	20	74,955		1,499,100	74,955	-	-	
801637	Russia	2/12/2001	VPK T-25.01	9	239,426	50,505	2,205,339	375,743	-	-	
801638	Russia	2/12/2001	VPK T-25.01	15	242,636	358,629	3,998,169	375,743	-	-	
1201408	Syria	11/15/2001	Caterpillar D6M XL	95	160,500	2,054,864	17,302,364	134,107	26,393	2,507,335	14%
802203	UAE	4/9/2001	Komatsu D155 AX-5	100	388,487		38,848,671	353,654	34,833	3,483,285	9%
811169	UN-Habitat	10/1/2002	Komatsu D155 AX-5 1-1-2	8	340,120	459,293	3,180,255	340,120	-	-	
811169	UN-Habitat	10/1/2002	Komatsu D155 AX-5 1-2-2	9	353,654	537,265	3,720,149	353,654	-	-	
811169	UN-Habitat	10/1/2002	Komatsu D65E-12	3	190,372	96,403	667,521	190,372	-	-	
TOTAL				259		3,556,959	71,421,568			5,990,621	

3. MOTOR SCRAPERS

We obtained a quote from Caterpillar for a Model 621F scraper (COMM 802460). We were unable to obtain pricing data for the MoAZ 60071 scraper in COMM 601333. The specifications appear to be comparable to the Caterpillar 621F, but they may differ in unknown respects. Therefore, we consider our analysis of COMM 601333 to be inconclusive. The Komatsu motor scrapers in COMM 811169 appear to be somewhat smaller in size and capacity. We were unable to find prices for a comparable new motor scraper. However, based on the price of used equipment, the contract prices appear to be reasonable.

**PRICING DETAILS
MOTOR GRADERS/SCRAPERS**

COMM	Mission	Date	Description	Qty	Contract			Analysis			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
601333	Belarus	2/3/2000	MoAZ 60071	40	185,000		7,400,000	-	-	-	
802460	UAE	3/14/2001	Caterpillar 621F	24	379,440	910,659	10,017,230	382,861	-	-	
811169	UN-Habitat	10/1/2002	Komatsu GD621R-1	14	132,126	312,235	2,161,993	132,126	-	-	
811169	UN-Habitat	10/1/2002	Komatsu GD623R-1	12	145,536	294,794	2,041,223	145,536	-	-	
TOTAL				90		1,517,688	21,620,446		-		

4. EXCAVATORS

We evaluated the pricing on three excavator contracts. We were not able to obtain pricing data for a new Hitachi EX-200LC-5 excavator (COMM 600655). However, based on prices for used ones, the contract price appears reasonable. COMM 801777 is for a Chinese-made Funshun QUY50A. Although COMM 702154 does not specify the make and model, it is with the same Chinese supplier as COMM 801777 and appears to be for similar equipment. We were not able to obtain pricing data for the exact make and model, but we did receive a quote from a different supplier for a comparable excavator. The OFF contract prices are lower than the quote we received and therefore appear to be reasonable. However, we did note a pricing issue with the spares on COMMs 702154 and 801777. We received a quote from another supplier on several spare part items. The OFF contract prices are significantly higher than the quote. In addition, we found the prices on the two contracts to be widely inconsistent. For example, Item 181a (Pump Device Repair Kit) has a price of \$6,625 on COMM 702154. Four months later, the same item is priced at \$46,309 on COMM 801777. These anomalies do not impact the total contract price by more than 5 percent, and therefore the contract is not considered overpriced.

PRICING DETAILS EXCAVATORS

COMM	Mission	Date	Description	Qty	Contract			Analysis			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
600655	China	10/27/1999	Hitachi EX 200LC-5HHE	90	86,039	675,948	8,419,500	98,580	-	-	
702154	China	7/12/2000	Funshun	40	251,732	470,720	10,540,000	320,000	-	-	
801777	China	11/18/2000	Funshun QUY50A	40	269,570	931,221	11,714,007	251,732	-	-	
TOTAL				170		2,077,889	30,673,508		-		

5. FORKLIFTS

In general, we were unable to obtain prices for the exact makes and models in most of the OFF contracts. However, we received quotes from a supplier for forklifts of comparable sizes and found prices on various Internet sites. For the most part, the prices we found are lower than the OFF contract prices. Our analysis did not include an estimate for transportation costs or an estimate for quantity discounts that may be available.

Also, we found that contract 730939 includes a 10 percent “after sales service” expense of \$15,886. “After sales service costs” are considered by OIP to be potentially illicit surcharges to be returned to the former Iraqi regime. This is one of the few instances where we saw “after sales service” as a line item in the purchase order. OIP commented on the line item in its August 31, 2001, customs report. In this report, OIP stated that the costs were “clarified with the supplier on the basis of man-days and man-day rates and appear reasonable.” Since we can not validate if the contractor’s statements are accurate in relation to the purpose of the services, we consider the amount of the “after sales service” to be overpricing.

PRICING DETAILS FORKLIFTS

COMM	Mission	Date	Description	Size	Qty	Contract			Analysis			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
600660	Algeria	11/3/1999	15000KG Diesel	15 Ton	30	79,265	356,692	2,734,642	69,500	9,765	292,950	11%
600660	Algeria	11/3/1999	2000KG Diesel	2 ton	25	19,500	72,993	560,493	15,397	4,103	102,583	18%
600660	Algeria	11/3/1999	3000KG Diesel	3 ton	30	23,375	105,188	806,438	22,639	-	-	
600660	Algeria	11/3/1999	5000KG Diesel	5 ton	25	42,332	158,745	1,217,045	32,077	10,255	256,365	21%
701860	Jordan	8/14/2002	LK 100R (Italy)	5 Ton	25	63,627		1,590,675	32,077	31,550	788,740	50%
702685	India	2/26/2001	Tata DV1006	10 Ton	4	58,169	23,268	255,943	74,574	-	-	
802109	UAE	3/19/2001	Komatsu FD30T-12	10 ton	5	94,621		473,103	74,574	20,047	100,233	21%
802109	UAE	3/19/2001	Komatsu FD100T-6	3 ton	100	30,408		3,040,763	22,639	7,769	776,882	26%
802109	UAE	3/19/2001	Komatsu F50 AT-7	5 ton	20	50,386		1,007,729	32,077	18,309	366,180	36%
811111	UNDP	12/22/2001	ZV Model 100-06C	10 Ton	9	65,360	45,190	633,430	74,574	-	-	
811111	UNDP	12/22/2001	ZV Model SF 50D	5 Ton	14	34,360	25,510	506,550	32,077	-	-	
830869	Germany	1/29/2000	Linde H420	42 Ton	2	323,551		647,102	353,753	-	-	
1030605	Bulgaria	3/1/2002	Balkancarpdem D30-35	3 Ton	10	21,678	125,282	342,057	22,639	-	-	
1030605	Bulgaria	3/1/2002	Balkancarpdem D50-35	5 Ton	40	25,901		1,036,046	32,077	-	-	
1230099	Russia	9/1/2001	Spectra FD10Z18T	1 Ton	10	17,151	20,674	192,184	14,928	2,223	22,231	12%
1230099	Russia	9/1/2001	Spectra FD20Z5T-DLP	1.2 Ton	10	29,233	27,516	319,845	14,928	14,305	143,050	45%
1230099	Russia	9/1/2001	Spectra FD100Z8	10 Ton	5	58,608	26,767	319,805	74,574	-	-	
1230099	Russia	9/1/2001	Spectra FD20Z5T	2 Ton	10	20,675	27,669	234,417	15,397	5,278	52,782	23%
1230099	Russia	9/1/2001	Spectra FD50T8	5 Ton	6	38,138	23,827	252,652	32,077	6,060	36,361	14%
^a 730939	China	3/1/2001	Heli CPCD50	5 Ton	6	29,125	-	174,748	32,077	-	15,886	9%
TOTAL					386		1,039,320	16,345,665			2,954,240	18%

^a Contract includes a 10 percent "After Sales Service" charge

6. TRACTORS & SPARES

We were unable to obtain pricing data for the specific make and model of tractors in the OFF contracts. We compared the contract prices to quotes we received for comparable John Deere tractors and other prices we found on the Internet. The John Deere quote includes a 27 percent government discount and an estimate of 3 percent for freight costs. Based on the pricing data we found, it appears the OFF contracts are reasonably priced except for COMM 1201115. Our evaluation of COMM 1201115 is inconclusive. This contract, which is for spare parts for a New Holland model TM150 tractor, did not include a listing of parts. Therefore, we were unable to evaluate the prices on this contract.

PRICING DETAILS TRACTORS

COMM	Mission	Date	Description	Qty	Contract			Analysis		% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	
600411	Belarus	8/18/1999	MTZ 800	300	10,800	324,000	3,564,000	12,459	-	-
600411	Belarus	8/18/1999	MTZ 321	12	7,900	9,480	104,280	7,519	-	-
601218	Egypt	9/10/1999	Kharkkov T-150	25	24,400	91,500	701,500	33,000	-	-
1000634	Russia	9/25/2001	Lipetsk LTZ 60-V	500	8,503	850,301	5,101,706	8,503	-	-
1201115	Jordan	2/1/2003	New Holland TM 150			777,383	777,383		-	-
TOTAL				837		2,052,664	10,248,869		-	

7. CORN HUSKERS

We were unable to obtain pricing data for the specific makes and models of corn huskers in the OFF contracts. We spoke with a U.S. manufacturer, who advised the price for a U.S.-made corn husker is approximately \$20,000. This same individual expressed concern over the number of corn headers Iraq is purchasing since Iraq only produces about 100,000 metric tons of corn per year. We compared the limited specifications provided in the three contracts and noted that COMM 1100775 appears to be for a maize header that attaches to specific types of combines. The specifications (size, weight, etc.) appear to be somewhat different from those in COMMs 1200344 and 702089. However, the specifications in COMMs 1200344 and 702089 appear to be very similar. The potential overpricing in COMM 1200344 is based on our comparison of the contract price to COMM 702089.

PRICING DETAILS CORN HUSKERS

COMM	Mission	Date	Description	Qty	Contract			Analysis			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1100775	Italy	3/13/2002	Capella Maize Header	200	10,226	204,516	2,249,671	20,000	-	-	16%
1200344	Lebanon	7/22/2002	Tornado 80 Corn Husker	150	15,157		2,273,622	12,800	2,357	353,622	
702089	Yugoslavia	7/27/2000	ZMAJ 224 Corn Husker	100	12,800	128,000	1,408,000	12,800	-	-	
TOTAL				450		332,516	5,931,293			353,622	

HOUSING

SUMMARY OF EVALUATION OF HOUSING SECTOR

Description	Note	Total Contracts		Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
REINFORCING DEFORMED BARS	1	12	181,883	8	138,933	29,260	21%	4	42,950	-	-
WOODEN DOORS	2	7	83,181	-	-	-	-	7	83,181	-	-
DESIGN AND CONSTRUCTION OF HOUSING	3	7	60,110	-	-	-	-	7	60,110	-	-
CERAMIC TILES	4	16	36,709	-	-	-	-	16	36,709	-	-
BATH ROOM SETS	5	15	30,298	7	21,870	5,779	26%	8	8,428	-	-
TEAKWOOD & WHITE WOOD	6	5	26,446	2	12,953	2,953	23%	3	13,493	-	-
BATHROOM FAUCETS/FIXTURES	7	1	12,724	-	-	-	-	1	12,724	-	-
SPORTS HALLS	8	1	9,737	-	-	-	-	1	9,737	-	-
FLOURESCENT LIGHTING FIXTURES	9	1	8,139	-	-	-	-	1	8,139	-	-
GALVANIZED PIPES	10	1	2,180	-	-	-	-	1	2,180	-	-
TOTAL		66	451,408	17	173,756	37,991	22%	49	277,651	-	-

1. REINFORCING DEFORMED BARS

The OFF contracts for reinforcing deformed bars (“rebar”) were awarded to various suppliers located in several countries (see table below). We evaluated the contract prices by searching the Internet, contacting suppliers, and comparing prices among OFF contracts. The contracts evaluated were awarded between November 1999 and November 2001. Most of the contracts indicate the origin of the rebar is Russia or Ukraine. We were unable to find market prices for rebar from those countries. However, we found other sources that indicate the world market price of steel increased throughout 1999, but decreased in 2000 and 2001. We found that historical U.S. prices of rebar follow this trend. Birmingham Steel, in its 2001 annual report, indicated its average selling price for rebar was \$275, \$263, and \$260 per ton in 1999, 2000, and 2001, respectively.

The OFF contract prices did not follow this same trend. In fact, the prices in contracts awarded in 2001 are substantially higher than the 1999 and 2000 contracts. Therefore, we used the lowest OFF contract price of \$213 per metric ton to evaluate the reasonableness of the other OFF contracts. Our analysis indicates the rebar contracts are potentially overpriced by \$29 million.

**PRICING DETAILS
REINFORCING DEFORMED BARS (REBAR)**

COMM	Mission	Date	Description	Metric Tons	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice/Unit	Total Overpricing	
700384	Ukraine	11/1/1999	Reinforcing Bar	75,000	213	15,975,000	213	-	-	
700385	Russia	11/1/1999	Reinforcing Bar	75,000	213	15,975,000	213	-	-	
600760	Russia	11/18/1999	Reinforcing Bar	25,000	220	5,500,000	213	-	-	
600761	Russia	1/25/2000	Reinforcing Bar	25,000	220	5,500,000	213	-	-	
1000581	Jordan	9/6/2000	Reinforcing Bar	70,000	266	18,620,000	213	53	3,710,000	20%
800754	Morocco	10/9/2000	Reinforcing Bar	50,000	275	13,750,000	213	62	3,100,000	23%
801158	Jordan	11/25/2000	Reinforcing Bar	50,000	264	13,200,000	213	51	2,550,000	19%
801336	Ukraine	1/16/2001	Reinforcing Bar	19,900	267	5,313,300	213	54	1,074,600	20%
900655	Ukraine	5/24/2001	Reinforcing Bar	100,000	249	24,900,000	213	36	3,600,000	14%
1000600	Ukraine	9/23/2001	Reinforcing Bar	75,000	284	21,300,000	213	71	5,325,000	25%
1101151	Syria	10/9/2001	Reinforcing Bar	100,000	287	28,700,000	213	74	7,400,000	26%
1101471	Ukraine	11/21/2001	Reinforcing Bar	50,000	263	13,150,000	213	50	2,500,000	19%
TOTAL				714,900		181,883,300			29,259,600	

2. WOODEN DOORS

Iraq contracted with various suppliers located in several countries (Pakistan, Jordan, Syria and Tunisia) for interior and exterior wooden doors. We evaluated seven contracts that ranged in price from \$225 to \$241 per door. We searched the Internet and contacted suppliers and found similar wooden doors priced at \$300. The seven OFF contracts evaluated appear to be reasonably priced.

3. DESIGN AND CONSTRUCTION OF HOUSING

Iraq contracted with various suppliers located in several countries (Pakistan, UAE, Lebanon, Syria and Egypt) for the design and construction of housing communities. Each community includes 504 dwellings, a mosque, medical center, shops and schools (primary and intermediate). We evaluated seven OFF contracts, and all seven were similar in price, ranging from \$8,432,658 to \$8,922,351. We estimated construction costs for similar building types by using Building Valuation Data provided by the International Conference Building Officials (ICBO). The Building Valuation Data used represents the average U.S. cost for most types of buildings. Using this data, we computed a cost estimate for a project of comparable size in the U.S. to be \$40 million. Therefore, we concluded the seven OFF contracts appear to be reasonably priced.

4. CERAMIC TILES

Iraq contracted with various suppliers located in several countries (see table below) in order to purchase ceramic wall and floor tiles. Prices of the tiles contracted for ranged from \$4.71 to \$5.19 per square meter. The contracts do not contain detailed descriptions of the tiles to be provided. They are simply described as “decorated wall tiles.” Based on the prices, it appears they are of utilitarian quality. We performed a price comparison by searching the Internet and found a comparable price of \$5.65 per square meter. Therefore, we concluded the contract prices appear to be reasonable.

**PRICING DETAILS
CERAMIC FLOOR AND WALL TILES**

COMM	Mission	Date	Description	Qty (Sq Mtrs)	Contract		Analysis		% Diff.	
					Unit Price	Contract Value	Unit Price	Overprice/ Unit		Total Overpricing
800975	Syria	11/25/2000	Floor Tiles	500,000	4.90	2,450,000	5.65	-	-	
1000444	Algeria	5/29/2001	Floor Tiles	250,000	5.16	1,290,000	5.65	-	-	
1000445	Algeria	5/29/2001	Floor Tiles	500,000	5.16	2,580,000	5.65	-	-	
1100094	Syria	2/14/2001	Floor Tiles	150,000	5.17	775,500	5.65	-	-	
1100214	Vietnam	3/16/2002	Floor Tiles	50,000	5.19	259,500	5.65	-	-	
800486	Tunisia	9/27/2000	Wall Tiles	200,000	5.61	1,122,000	5.65	-	-	
800975	Syria	11/25/2000	Wall Tiles	1,000,000	5.01	5,010,000	5.65	-	-	
801159	Jordan	11/27/2000	Wall Tiles	1,000,000	5.04	5,040,000	5.65	-	-	
801535	Tunisia	12/12/2000	Wall Tiles	200,000	5.17	1,034,000	5.65	-	-	
900307	Tunisia	4/10/2001	Wall Tiles	200,000	4.89	978,000	5.65	-	-	
900417	Tunisia	4/10/2001	Wall Tiles	200,000	4.89	978,000	5.65	-	-	
900856	Tunisia	5/19/2001	Wall Tiles	100,000	4.79	479,000	5.65	-	-	
900977	Tunisia	6/9/2001	Wall Tiles	200,000	4.67	934,000	5.65	-	-	
901006	Tunisia	5/30/2001	Wall Tiles	200,000	4.79	958,000	5.65	-	-	
1000368	Syria	8/15/2001	Wall Tiles	500,000	5.00	2,500,000	5.65	-	-	
1000444	Algeria	5/29/2001	Wall Tiles	250,000	4.94	1,235,000	5.65	-	-	
1000445	Algeria	5/29/2001	Wall Tiles	500,000	4.94	2,470,000	5.65	-	-	
1000454	Syria	5/26/2001	Wall Tiles	500,000	4.91	2,455,000	5.65	-	-	
1100094	Syria	2/14/2001	Wall Tiles	350,000	4.95	1,732,500	5.65	-	-	
1100214	Vietnam	3/16/2002	Wall Tiles	200,000	5.08	1,016,000	5.65	-	-	
1300215	Tunisia	7/29/2001	Wall Tiles	300,000	4.71	1,413,000	5.65	-	-	
TOTAL						36,709,500				

5. BATHROOM SETS

Iraq contracted with various suppliers located in several countries in order to purchase bathroom sets (toilets, bidets, sinks and accessories). Prices ranged from \$145 to \$237 per set. We obtained quotes from two U.S. suppliers for the same or similar products. The OFF contract prices are generally lower than the best prices we found. However, the prices we found did not consider potential discounts available when buying in large volume. The makes/models of goods we researched are not identical to those of the OFF contracts, but are comparable products based on similar specifications. The contract prices in the Tunisia contracts were significantly lower than the other suppliers' prices. Therefore, we compared the contract prices in the Syria, Pakistan, and Jordan contracts to the average price in the Tunisia contracts.

PRICING DETAILS BATHROOM SETS

COMM	Mission	Date	Description	Qty	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice/ Unit	Total Overpricing	
702787	Syria	10/11/2001	Bath Room Sets	10,000	237.00	2,370,000	153.25	83.75	837,500	35%
800974	Syria	11/24/2000	Bath Room Sets	30,000	201.00	6,030,000	153.25	47.75	1,432,500	24%
1000366	Syria	8/15/2001	Bath Room Sets	10,000	233.00	2,330,000	153.25	79.75	797,500	34%
1100227	Syria	2/17/2002	Bath Room Sets	15,000	220.00	3,300,000	153.25	66.75	1,001,250	30%
900034	Pakistan	3/3/2001	Bath Room Sets	20,000	175.00	3,500,000	153.25	21.75	435,000	12%
1000546	Jordan	9/3/2001	Bath Room Sets	10,000	235.00	2,350,000	153.25	81.75	817,500	35%
1000576	Jordan	6/20/2001	Bath Room Sets	10,000	199.00	1,990,000	153.25	45.75	457,500	23%
800180	Tunisia	9/12/2000	Bath Room Sets	5,000	145.00	725,000	145.00	-	-	
800530	Tunisia	9/11/2000	Bath Room Sets	20,000	145.00	2,900,000	145.00	-	-	
800746	Tunisia	9/20/2000	Bath Room Sets	5,000	145.00	725,000	145.00	-	-	
801328	Tunisia	1/16/2001	Bath Room Sets	5,000	156.00	780,000	156.00	-	-	
900304	Tunisia	4/10/2001	Bath Room Sets	2,500	164.00	410,000	164.00	-	-	
900306	Tunisia	4/8/2001	Bath Room Sets	2,500	168.00	420,000	168.00	-	-	
1000420	Tunisia	6/20/2001	Bath Room Sets	2,500	157.00	392,500	157.00	-	-	
1000426	Tunisia	8/24/2001	Bath Room Sets	12,500	166.00	2,075,000	166.00	-	-	
TOTAL						30,297,500			5,778,750	19%

6. TEAKWOOD & WHITE WOOD

We evaluated five OFF contracts for wood. Three of the contracts are for board teakwood, one is for teak plywood, and one is for sawn white wood.

The three board teakwood contracts range in price from \$50 to \$66 per cubic foot. We consulted with a U.S. supplier, who indicated the price for teak is \$96 per cubic foot. This supplier is relatively small, and the price quoted does not reflect quantity discounts that may be available when purchasing in large volume. Therefore, we computed potential overpricing on two contracts using the lowest OFF contract price of \$50 per cubic foot.

The teak plywood contract has requirements for 3 different plywood sizes (4'x6', 3'x7', and 4'x8') with prices ranging from \$8 to \$12 per sheet. We contacted a U.S. supplier of teak plywood and were quoted a price of \$50 a sheet. Therefore, we concluded the teak plywood contract appears to be reasonably priced.

The sawn white wood contract has requirements for different sizes of wood used in construction of housing. We compared the contract price to a U.S. supplier price for construction lumber and concluded the OFF contract appears to be reasonably priced.

**PRICING DETAILS
TEAKWOOD & WHITE WOOD**

COMM	Mission	Date	Description	Qty	Unit of Measure	Contract		Analysis			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice/Unit	Total Overpricing	
801103	Indonesia	1/2/2001	Teakwood	100,000	Cubic Feet	63.65	6,365,107	50.00	13.65	1,365,107	21%
900419	Malaysia	5/15/2001	Teakwood	100,000	Cubic Feet	65.88	6,587,914	50.00	15.88	1,587,914	24%
702190	UAE	9/29/2000	Teakwood	50,000	Cubic Feet	50.00	2,500,000	50.00	-	-	
901788	Malaysia	9/24/2001	Teak Plywood	650,000	Sheets	10.01	6,507,090	50.00	-	-	
601979	Turkey	12/20/2000	Sawn White Wood	20,000	Cubic Meters	224.30	4,486,000	275.00	-	-	
TOTAL							26,446,111			2,953,021	11%

7. BATHROOM FAUCETS AND FIXTURES

We evaluated one contract for bathroom faucets and fixtures, with prices for individual items ranging between \$9 and \$16. We performed a price comparison by searching the Internet and contacting a U.S. supplier. The prices we found were significantly higher, ranging from \$16 to \$25 for like items. However, the prices we found were for purchases of individual items, not for the quantities comparable to those in the OFF contract.

8. SPORTS HALLS

Iraq contracted with a supplier in Jordan to build three sports halls/gymnasiums. The cost for each sports hall was approximately \$3.3 million. The facilities are approximately 135,000 square feet, with a structural steel dome and include all interior finishes plus scoreboards, benches, lockers, and posts. They are to be used for wrestling, karate, soccer, badminton, basketball, table tennis, and handball. The contract is not clear on the seating capacity. The specification indicates 7,500; however 2,500 seats are also listed under sports equipment. We performed a price comparison by searching the Internet for structures representing a range of square footages, seating capacities and sporting uses that were roughly for the range of what Iraq had contracted for. We found the price range to be comparable to the OFF contract price.

9. FLUORESCENT LIGHTING FIXTURES

We evaluated one contract for fluorescent lighting tubes. The contract is for 4,500,000 day light fluorescent tubes and 1,464,845 warm light tubes priced at \$1.39 per tube. We obtained a quote from a U.S. supplier of \$1.86 per tube. Accordingly, we consider the OFF contracts to be reasonably priced.

10. GALVANIZED PIPES

We evaluated one contract for galvanized steel pipes used in housing construction. The contract is for ½-inch, ¾-inch, and 1-inch pipe, 6 meters in length, priced at \$3.70, \$4.80, and \$7.00 per pipe, respectively. We performed a price comparison by searching the Internet and found a similar size pipe to cost approximately \$60. We consider the contract to be reasonably priced.

MISCELLANEOUS

SUMMARY OF EVALUATION OF MISCELLANEOUS ITEMS

Description	Note	Total Contracts		Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
TELECOMMUNICATIONS EQUIPMENT	1	1	28,165	1	28,165	1,066	4%	-	-	-	-
POLYESTER FIBER	2	2	2,270	2	2,270	163	7%	-	-	-	-
CIGARETTE PAPER	3	2	601	-	-	-	-	2	601	-	-
CAR BATTERY MFG EQUIP	4	1	142	-	-	-	-	1	142	-	-
ELECTROLYTIC MANGANESE DIOXIDE	5	1	115	1	115	29	25%	-	-	-	-
TOTAL		7	31,293	4	30,550	1,259	4%	3	743	-	-

1. TELECOMMUNICATIONS EQUIPMENT

This Chinese contract (COMM 50723) is for the installation of a 25,000 subscriber wireless telecommunications system for the city of Baghdad. The contract includes numerous line items of computer equipment and software to run and maintain the network and the billing system, as well as the mobile phones. Many of the line items lacked sufficient detail for us to be able to obtain comparable pricing data. For example, the contract listed "Maintenance Vehicle," "Billing HW," and "Set_27." No other details or descriptions were provided for these items. However, we were able to obtain pricing data for some items. As can be seen from the schedule below, for those items that did contain enough detail in the description for us to obtain pricing data (usually an exact make/model match), we identified significant potential overpricing.

**PRICING DETAILS
COMM 50273 TELECOMMUNICATIONS EQUIPMENT**

Item	Description	Qty	Contract		Analysis			% Diff.
			Unit Price	Contract Value	Unit Price	Overprice/Unit	Total Overpricing	
Various	Rectifier Module	244	1,921	468,626	1,232	689	168,018	36%
64	Hiross 32UA (Item 64)	3	43,882	131,646	30,000	13,882	41,646	32%
85	3COM Ethernet HUB	1	1,346	1,346	34	1,312	1,312	97%
206	C3600 1CPU,1G RAM, 2*18G HD,32XCDRom	1	50,966	50,966	3,875	47,091	47,091	92%
207	B2000 1CPU 450M,256M RAM, 2*9G HD, 128MB	1	29,553	29,553	6,610	22,943	22,943	78%
208	Router 3640 (CISCO 3640)	1	25,885	25,885	2,499	23,386	23,386	90%
222	HP9000 Std Rack System E25 A4900A	1	3,562	3,562	1,767	1,795	1,795	50%
223	HP9000 A500 Enterprise Srvr Solution A5570B	2	9,922	19,843	2,795	7,127	14,253	72%
224	A-Class 440 MHz PA8500 CPU 1.5MB Cache A5571A	2	14,894	29,788	2,900	11,994	23,988	81%
225	512MB High Density SyncDRAM Memory Mod A5840A	4	6,893	27,571	1,200	5,693	22,771	83%
228	PCI 2 Port 100 Base-T 2 Port Ultra2 SCSI A5838A	2	2,732	5,463	1,000	1,732	3,463	63%
229	Terminal Console for HP3000/9000 Systems C1099A	2	990	1,980	550	440	880	44%
250	SMART Field Int. SE DDS3 DAT Module C6365A	2	4,592	9,185	100	4,492	8,985	98%
289	PC HP/Celeron 733MHz/64M/20GB/48XCROM	32	1,761	56,360	630	1,131	36,200	64%
305	GSM Handsets	25,000	175	4,374,750	149	26	649,750	15%
TOTAL				5,236,525			1,066,482	

2. POLYESTER FIBER

We evaluated two contracts for polyester fiber, rayon staple, and rayon yarn to be used for making fabric. We compared the contract prices to average historical sales data we found on a Chinese trading web site. The contract price for the polyester fiber is comparable to the data we found. However, the contract price of the rayon fiber and yarn is higher.

**PRICING DETAILS
POLYESTER FIBER**

COMM	Mission	Date	Description	Metric Tons	Contract		Analysis			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice/ Unit	Total Overpricing	
1000227	China	2/19/2001	Polyester Fiber	200	1,035.98	207,196	1,090.25	-	-	
1000227	China	2/19/2001	Rayon Staple	500	1,790.37	895,185	1,557.50	232.87	116,435	13%
802315	India	4/4/2001	Polyester Fiber	500	1,032.56	516,280	1,090.25	-	-	
802315	India	4/4/2001	Rayon Yarn	200	3,255.81	651,162	3,021.71	234.10	46,820	7%
TOTAL						2,269,823			163,255	

3. CIGARETTE PAPER

Iraq awarded two contracts (COMMs 1300012 and 1300013) for a total of 90,000 reels of cigarette paper used in the manufacturing of cigarettes. The contracts were priced at approximately \$7 per reel. We spoke with a U.S. supplier, who indicated their price is approximately \$8 per reel. Therefore, we concluded the contract appears to be reasonably priced.

4. CAR BATTERY MANUFACTURING EQUIPMENT

The contract (COMM 1101761) is for a set of five machines used to make car and truck batteries. Each machine was not separately priced in the contract, but the average price is approximately \$29,000. We spoke to a U.S. supplier of the same equipment, who indicated the average price is \$150,000 per machine. Therefore, we concluded the contract appears to be reasonably priced.

5. ELECTROLYTIC MANGANESE DIOXIDE

The contract is for 100 metric tons of electrolytic manganese dioxide (EMD) priced at \$1,317 per metric ton. EMD is a powdered chemical compound used to make dry cell batteries. We requested and obtained a quote (CIF Aqaba, Jordan) of \$828 per metric ton from a Chinese supplier. In our analysis we included an estimated \$20 per metric ton for inland trucking costs from Jordan to Iraq. Therefore, we concluded the contract is potentially overpriced by 25 percent.

OIL SPARES

SUMMARY OF EVALUATION OF OIL SPARES

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
PIPELINES & ACCESSORIES	1	24	285,963	-	9	106,173	6,786	6%	14	177,726	1	2,063
WATER TREATMENT PLANT/EQUIPMENT	2	1	51,932	-	-	-	-	-	1	51,932	-	-
LPG CYLINDERS	3	5	47,422	-	-	-	-	-	5	47,422	-	-
EQUIP & SUPPLIES FOR LPG CYLINDER PROD MAINTENANCE	4	1	12,959	-	-	-	-	-	-	-	1	12,959
PRODUCTION LINES FOR LPG CYLINDERS	5	1	9,361	-	1	9,361	2,241	24%	-	-	-	-
GAS OIL DESULPHERIZATION UNIT	6	1	34,964	-	-	-	-	-	1	34,964	-	-
HOT ROLLED CARBON STEEL COILS	7	1	28,660	-	-	-	-	-	1	28,660	-	-
TETRA ETHYL LEAD	8	3	28,118	-	2	22,586	8,065	36%	1	5,532	-	-
ZUBAIR GAS PROJECT	9	1	17,233	-	1	17,233	7,677	45%	-	-	-	-
CRUDE OIL PROCESSING & TREATMENT PLANT	10	1	16,513	314	-	-	-	-	1	16,513	-	-
STEAM TURBINES	11	1	16,279	3,054	-	-	-	-	-	-	1	16,279
DRILLING RIG	12	1	15,551	-	-	-	-	-	-	-	1	15,551
SOLAR POWER GENERATORS & ACCESSORIES	13	1	13,398	48	-	-	-	-	-	-	1	13,398
REHAB OF GAS COMPRESSION LINES	14	1	12,240	-	-	-	-	-	1	12,240	-	-
FLOATING ROOF STORAGE TANKS	15	1	11,464	-	-	-	-	-	-	-	1	11,464
PUMPS & SPARES	16	3	7,670	-	2	5,192	555	11%	-	-	1	2,478
OIL FIELD TRUCK	17	1	1,749	72	1	1,749	521	30%	-	-	-	-
MOBILE HYDRAULIC CRANES	18	1	293	-	-	-	-	-	1	293	-	-
TOTAL		49	611,769	3,488	16	162,295	25,845	16%	26	375,282	7	74,192

1. PIPELINES & ACCESSORIES

The contracts evaluated include a wide variety of pipes and accessories. While there was some commonality among a few contracts, most of the specifications were unique from contract to contract. Most of the contracts contained numerous line items of different sized pipes and accessories. We selected a few high-dollar line items from each contract to evaluate. We obtained pricing data from Internet price lists and vendor quotes. If pricing from more than one source was obtained, we used an average price from all sources in our analysis. In our analysis we included a factor of 20 percent for transportation and insurance costs, based on an

estimate provided by one supplier we consulted. The detailed pricing data for the items reviewed is provided in the table below.

PRICING DETAILS OIL PIPES & ACCESSORIES

COMM	Mission	Date	Description	Qty	UM	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
630427	UAE	10/15/1999	Top Co type 300 welded standard bow centralizer FOR 13 3/8"	2,200	Piece	31.22	68,684	73.06	-	-	
630427	UAE	10/15/1999	Top Co type 300 welded standard bow centralizer FOR 7"	3,500	Piece	17.55	61,425	41.09	-	-	
630427	UAE	10/15/1999	Top Co type 300 welded standard bow centralizer FOR 9 5/8"	3,000	Piece	22.85	68,550	53.48	-	-	
630427	UAE	10/15/1999	Top Co type 450 Cablewall scratchers for 7"	4,000	Piece	9.21	36,840	20.81	-	-	
630427	UAE	10/15/1999	Top Co type 450 Cablewall scratchers for 9 5/8" CSG	3,500	Piece	11.43	40,005	25.80	-	-	
630427	UAE	10/15/1999	Top-Co Type 235 Differential Fill Up Float Collarfor 9 5/8" K-55 43 LB/FT BTC Connection	100	Piece	463.70	46,370	730.94	-	-	
730661	France	4/19/2000	Casing 13 3/8" 54.5, K-55 BTC R3	30,000	Meters	40.64	1,219,200	90.55	-	-	
730661	France	4/19/2000	Casing, 7 OD, 26 Lbs/FT, L-80, R3, BT&C	120,000	Meters	21.60	2,592,000	38.40	-	-	
730661	France	4/19/2000	Casing, 9.625 OD, 40 Lbs/FT, K-55, R3, BT&C	30,000	Meters	31.57	947,100	68.40	-	-	
730661	France	4/19/2000	Tubing, 3.5 OD, L80, VAM, R2, 10.2 Lbs/FT	60,000	Meters	12.81	768,600	45.49	-	-	
730661	France	4/19/2000	Tubing, 4.5 OD, L80, VAM, R2, 12.6 Lbs/FT	60,000	Meters	15.15	909,000	27.35	-	-	
730711	Russia	6/29/2000	13 3/8" Centralizers Bow Non Weld Type	1,660	Piece	42.58	70,683	90.62	-	-	
730711	Russia	6/29/2000	7" Centralizers Bow Non Weld Type	3,500	Piece	23.93	83,755	50.89	-	-	
730711	Russia	6/29/2000	7" Two Stage Cementing (D.V.) Collar, N-80, 32 Lb/Ft. BT&C	10	Piece	3,876.00	38,760	4,118.40	-	-	
730711	Russia	6/29/2000	9 5/8" Centralizer Bow Non Weld Type	3,500	Piece	31.16	109,060	66.26	-	-	
730711	Russia	6/29/2000	Differential Full Up Float Shoe for 13 3/8" 54.5 PPF K-55, BTC	100	Piece	490.26	49,026	971.48	-	-	
730711	Russia	6/29/2000	Differential Full Up Float Shoe for 13 3/8" 54.5 PPF K-55, BTC Connection with Top and Bottom cementing Rubber	100	Piece	1,074.91	107,491	971.48	-	-	
730711	Russia	6/29/2000	Differential Full Up Float Shoe for 13 3/8" 68 PPF N-80, BTC	100	Piece	750.19	75,019	1,165.78	-	-	
730711	Russia	6/29/2000	Differential Full Up Float Shoe for 20" 106.5 PPF, K-55, BTC Connection with Top and Bottom cementing plugs rubber	20	Piece	3,506.78	70,136	1,927.45	-	-	
830227	UAE	4/11/2001	13 3/8 BTC Stage Cementing Collar W/ Plug Set, 778 MC 68/N-80	10	Piece	4,437.03	44,370	9,373.20	-	-	
830227	UAE	4/11/2001	13 3/8 BTC Stage Cementing Collar W/ Plug Set, 778 MC 72/N-80	10	Piece	4,437.03	44,370	9,373.20	-	-	

**PRICING DETAIL
OIL PIPES & ACCESSORIES (CONTINUED)**

COMM	Mission	Date	Description	Qty	UM	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
830227	UAE	4/11/2001	20" Differential Fill Float Shoe, Type 506, 106.5 PPF/K-55, BT&C	30	Piece	1,128.91	33,867	1,927.45	-	-	
830227	UAE	4/11/2001	20" Differential Fill Float Shoe, Type 506, 133 PPF/K-55, BT&C	30	Piece	1,128.91	33,867	1,927.45	-	-	
830227	UAE	4/11/2001	20" Differential Fill Float Shoe, Type 706-T, 106.5 PPF/K-55, BT&C	30	Piece	1,599.91	47,997	2,216.57	-	-	
830227	UAE	4/11/2001	20" Differential Fill Float Shoe, Type 706-T, 133 PPF/K-55, BT&C	30	Piece	1,599.91	47,997	2,216.57	-	-	
830227	UAE	4/11/2001	9 5/8 BTC Stage Cementing Collar W/ Plug Set, 778-MC 47/N-80	10	Piece	2,715.68	27,157	5,892.94	-	-	
830227	UAE	4/11/2001	9 5/8 BTC Stage Cementing Collar W/ Plug Set, 778-MC 53.5/P-110	10	Piece	2,920.09	29,201	6,482.23	-	-	
830228	Jordan	4/11/2001	13 3/8" Casing, 72#, N-80, BTC, R-3	10,000	Meters	100.60	1,006,000	153.60	-	-	
830228	Jordan	4/11/2001	Casing 13 3/8" 54.5, K-55 BTC R3	20,000	Meters	76.11	1,522,200	90.55	-	-	
830228	Jordan	4/11/2001	Casing 9 5/8" 40 K-55 BTC R-3	40,000	Meters	56.27	2,250,800	48.00	8.27	330,800	15%
830302	Russia	4/14/2001	Casing 13 3/8" 54.5, K-55 BTC R3	56,000	Meters	77.92	4,363,520	90.55	-	-	
830302	Russia	4/14/2001	Casing 13 3/8", 68#, N-80, BTC, R3	37,000	Meters	98.32	3,637,840	129.60	-	-	
830302	Russia	4/14/2001	Casing 9 5/8", 36#, K-55, BTC, R5	60,000	Meters	53.64	3,218,400	42.00	11.64	698,400	22%
830302	Russia	4/14/2001	Casing 9 5/8", 47#, P-110, BTC, R3	21,000	Meters	69.67	1,463,070	68.40	-	-	
830418	Malaysia	6/25/2001	API 5LX-60 Polyethylene coated submerged arc welded line pipe 42" OD, 12.7mm wall thickness	237,500	Meters	215.21	51,112,564	311.60	-	-	
830768	UAE	4/26/2001	6 5/8" Casing, 28 Lbs, C-75, BTC, R3	13,000	Meters	48.54	631,020	38.40	10.14	131,820	21%
830768	UAE	4/26/2001	7" Casing, 32Lbs, C-75, BTC, R3	18,000	Meters	53.97	971,460	38.40	15.57	280,260	29%
830768	UAE	4/26/2001	7" Casing, 32Lbs, C-95, BTC, R3	21,000	Meters	53.92	1,132,320	38.40	15.52	325,920	29%
930094	Russia	5/30/2001	13 3/8" Casing, 72#, N-80, BTC, R-3	62,500	Meters	96.44	6,027,500	153.60	-	-	
930094	Russia	5/30/2001	20" Casing, 133#, K-55, BTC, R-2	23,775	Meters	252.90	6,012,698	236.40	16.50	392,288	7%
930094	Russia	5/30/2001	7" Casing, 29#, K-55, BTC, R3	91,500	Meters	41.59	3,805,485	38.40	3.19	291,885	8%
930094	Russia	5/30/2001	7" Casing, 32#, C-95, EXL, R3	69,500	Meters	49.43	3,435,385	38.40	11.03	766,585	22%
930094	Russia	5/30/2001	9 5/8" Casing, 53.5#, C-95, BTC, R3	56,000	Meters	71.50	4,004,000	84.00	-	-	
930094	Russia	5/30/2001	Casing 13 3/8" 54.5, K-55 BTC R3	34,500	Meters	73.58	2,538,510	90.55	-	-	
930127	Russia	5/30/2001	20" Casing, 133#, K-55, BTC, R-2	6,000	Meters	279.29	1,675,740	236.40	42.89	257,340	15%
930127	Russia	5/30/2001	20" CASING, 94#, K-155, BTC, R3	6,000	Meters	197.41	1,184,460	150.00	47.41	284,460	24%
930172	UAE	5/21/2001	20" Centralizers Stop Collars Model J1OH	8,000	Piece	24.83	198,640	73.06	-	-	
930172	UAE	5/21/2001	9 5/8" Centralizer Stop Collars Model JSH	38,920	Piece	6.37	247,920	50.89	-	-	
930172	UAE	5/21/2001	9 5/8" x 13 3/8", 68# Positive Rigid Non Weld Unassembled Spring BOW Centralizers (PO-5)	6,150	Piece	37.62	231,363	53.48	-	-	
930172	UAE	5/21/2001	9 5/8" x 13 3/8", 72# Positive Rigid Non Weld Unassembled Spring BOW Centralizers (PO-5)	6,000	Piece	37.62	225,720	53.36	-	-	

**PRICING DETAIL
OIL PIPES & ACCESSORIES (CONTINUED)**

COMM	Mission	Date	Description	Qty	UM	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
930172	UAE	5/21/2001	Model 303+402-1 Stab-In 30" Duplex Shoe & Collar 250# Big Omega Vecto	50	Piece	14,687.32	734,366	6,380.82	8,306.50	415,325	57%
930172	UAE	5/21/2001	Model 751E 13 3/8" Stage Cementing Collar, 72#, N80, BTC c/w	53	Piece	5,015.69	265,832	9,373.20	-	-	
930172	UAE	5/21/2001	Model 751E 9 5/8" Stage Cementing Collar, 47#, P110, BTC c/w	87	Piece	2,978.03	259,089	8,316.40	-	-	
1030034	Russia	12/6/2001	API 5LX-60 line pipe 10"OD, .562" wall thickness	50,000	Meters	94.99	4,749,605	88.20	6.79	339,605	7%
1030034	Russia	12/6/2001	API 5LX-60 line pipe 8"OD, .344" wall thickness	200,000	Meters	48.09	9,618,520	65.80	-	-	
1030034	Russia	12/6/2001	API 5LX-60 line pipe 8"OD, .375" wall thickness	200,000	Meters	52.11	10,421,680	47.66	4.45	889,680	9%
1030086	Russia	12/10/2001	API 5LX-56 Polyethylene coated submerged arc welded line pipe 48" OD, 17.5mm wall thickness	65,000	Meters	434.26	28,226,900	623.20	-	-	
1030728	Russia	4/25/2002	API 5LX-60 line pipe 10"OD, .562" wall thickness	50,000	Meters	87.76	4,388,086	88.20	-	-	
1030728	Russia	4/25/2002	API 5LX-60 line pipe 8"OD, .344" wall thickness	200,000	Meters	44.43	8,886,402	65.80	-	-	
1030728	Russia	4/25/2002	API 5LX-60 line pipe 8"OD, .375" wall thickness	200,000	Meters	48.14	9,628,429	47.66	-	-	
1030768	India	4/8/2002	BI 101-01 20" Cement Float Collar F/20" K-55, 133# CSG	25	Piece	3,312.20	82,805	1,640.40	1,671.80	41,795	50%
1030768	India	4/8/2002	BI 200-02, 13 3/8" G 2 Stage CMTG Collar F/13 3/8" Q-125 86#	10	Piece	7,562.63	75,626	13,122.00	-	-	
1030768	India	4/8/2002	BI 200-02, 13 3/8" G 2 Stage CMTG Collar F/13 3/8" S-95 86#	10	Piece	7,562.63	75,626	12,184.80	-	-	
1230259	Russia	7/16/2002	CASING 13 3/8", 86 LB/FT, SS 95 BTC, Range 2	2,000	Meters	176.23	352,460	153.60	-	-	
1230259	Russia	7/16/2002	CASING 13 3/8", 86 LB/FT, SS 95 BTC, Range 3	18,000	Meters	136.58	2,458,440	153.60	-	-	
1230265	Russia	3/29/2002	Casing 13 3/8" 54.5, K-55 BTC R3	12,000	Meters	79.45	953,400	90.55	-	-	
1230265	Russia	3/29/2002	Casing 13 3/8", 68#, N-80, BTC, R3	15,000	Meters	105.31	1,579,650	129.60	-	-	
1230265	Russia	3/29/2002	CASING Saw 30", (Weight 234, PPF 29), Length 38-40 Ft	4,000	Meters	881.93	3,527,720	984.56	-	-	
1230448	Lebanon	7/16/2002	13 3/8" Non Weld Positive Bow Centralizers inside 20" 133 ppf Casing Type PO-8	1,000	Piece	57.99	57,990	137.80	-	-	
1230448	Lebanon	7/16/2002	9 5/8" Non Weld Positive Bow Centralizers inside 13 3/8" 86 ppf Casing Type PO-5	1,000	Piece	46.43	46,430	99.59	-	-	
1230448	Lebanon	7/16/2002	Model 402, 20" Float Collar SS 3 K55, 133ppf, BTC c/w	20	Piece	3,379.09	67,582	2,416.03	-	-	
1230448	Lebanon	7/16/2002	Model 402, 20" Float Collar SS 3 K55, 133ppf, BTC c/w	20	Piece	3,379.09	67,582	2,416.03	-	-	
1230456	Lebanon	9/10/2002	2 7/8" X 6.5 Lbs/Ft, L-80, VAGT, R2, Weight M.T. 762	80,000	Meters	11.40	912,000	27.35	-	-	
1230456	Lebanon	9/10/2002	7", 32Lbs/Ft, T-95, BTC, R3 Weight/ M.T. 2143	45,000	Meters	42.17	1,897,650	38.40	3.77	169,650	9%
1230456	Lebanon	9/10/2002	7", 32Lbs/Ft, T-95, BTC, R3, Weight/ M.T. 2143	45,000	Meters	60.95	2,742,750	38.40	22.55	1,014,750	37%
1230456	Lebanon	9/10/2002	7", 35 Lbs/FT, T-95, BTC, R3 Weight/ M.T. 938	18,000	Meters	47.04	846,720	38.40	8.64	155,520	18%
TOTAL										6,786,082	

2. WATER TREATMENT PLANT/EQUIPMENT

Contract number 730770 is a single contract for construction of a water treatment plant, pipeline, five water injection stations, and ancillary equipment. The value is \$51,932,155. The prime contractor is based in Tunisia, and the origin of equipment is Tunisia, Italy, Greece, Turkey and China.

We were unable to obtain detailed pricing data with which to evaluate this contract. We attempted to ascertain reasonableness based on a review of individual parts within the bills of material but were unable to because of the lack of detail in the specifications. We then modified our approach to compare these projects with water improvement projects in other areas with similar populations. The comparison could point to a possible assessment that the subject contracts are conservatively priced, but without greater detail there is no clear basis to definitively reach this conclusion.

3. LPG CYLINDERS

There are five contracts in this category, for the purchase of 3,012,500 Liquefied Petroleum Gas (LPG) cylinders, capacity 12.5KG (27.6 pounds). Our analysis price is based on information obtained from a local LPG dealer, who indicated the cost of a comparable cylinder is \$28.75, inclusive of shipping. Therefore, we consider the contracts to be reasonably priced.

PRICING DETAIL LPG CYLINDERS

COMM	Mission	Date	Supplier	Qty	Contract (in USD)		Analysis (in USD)			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overprice	
930089	Lebanon	6/11/2001	Global Trade & Investment	600,000	15.75	9,452,308	28.75	-	-	
930090	Lebanon	6/3/2001	Global Trade & Investment	600,000	15.75	9,452,308	28.75	-	-	
930618	China	8/30/2001	Shanghai Metals & Minerals	612,500	15.62	9,564,466	28.75	-	-	
930037	India	6/9/2001	FLEX Engineering LTD	600,000	15.79	9,476,607	28.75	-	-	
930038	India	6/3/2001	FLEX Engineering LTD	600,000	15.79	9,476,607	28.75	-	-	
TOTAL						47,422,296				

4. EQUIPMENT AND SUPPLIES FOR CONSTRUCTION OF LPG SPHERICAL TANKS

Contract number 631108 was awarded to a Chinese contractor for the design, supply, and installation of nine Japanese-made 3000m³ LPG spherical tanks and spare parts, at a total cost of \$12,958,882. The contract provides for supply of all the necessary materials for construction and maintenance of the LPG spheres. There is a separately priced line item, valued at \$5,537,414 (43 percent of contract value) for consumable materials, construction equipment, tools, living necessities, vehicles, and office facilities.

We were unable to reach a conclusion regarding the price reasonableness of the contracted items. The contract is based on a custom design, but lacks specification details. The lack of part numbers and labor-hour estimates prevented us from obtaining fully comparable pricing information.

5. PRODUCTION OF LINES FOR LPG CYLINDERS

Contract number 930300 is for the construction of an assembly line for production of 6KG and 12KG LPG cylinders, at an annual rate of 600,000 units.

Our analysis price is based on Internet research that located two vendors (one Korean, one Indian) who construct assembly lines with similar productive capability. The two prices were close, averaging \$7,120,000, which we used as our analysis price. The analysis indicates the OFF contract is potentially overpriced by \$2,240,842.

6. GAS OIL DESULPHURIZATION UNIT

Contract number 1030497 is for the design and construction of a gas oil desulphurization unit, complete with downstream “gas sweetening” unit, sulphur recovery apparatus, and spare parts. Separate line items identify project supervision costs, training and spare parts. Construction is by a Russian contractor using parts and components manufactured in Italy, Germany, France, USA, UAE, Saudi Arabia and Jordan.

Our pricing evaluation addressed only the design and construction elements, valued at \$33.5 million of the total \$35.3 million. We did not evaluate the supervision, training and spare parts.

We performed Internet searches to locate vendors servicing this specialized area. One U.S. vendor was able to assess the specifications we provided and confirmed that the OFF contract price of \$33,480,168 is within 5 percent of the price his company would charge for an installation of this type.

7. HOT ROLLED CARBON STEEL COILS

This contract, COMM 930181, is for the purchase of 78,535 tons (seven line items in differing dimensions and quantities) of hot rolled carbon steel coils and 1,270 tons (three line items) of welding flux and welding wire. The contract price is \$27,274,420 for the hot rolled steel coils (\$347.29/ton) and \$1,385,323 for the welding flux and wire, totaling \$28,659,743. The contract was placed with a Belgium supplier to provide product from any combination of India, Belgium and Germany.

In order to analyze this product, we performed an Internet search to locate pricing history. *The Steel News*, a steel industry newsletter, reported long-term average import prices for a number of products, including Plate in Coil, which corresponds with the Hot Rolled Steel Coil items in this contract. The long-term average price for Plate in Coil is \$361, and is subject to short-term and spot market fluctuations. Based on this information, we believe the contract price of \$347.29 per ton, negotiated in June 2001, is reasonable.

8. TETRAETHYL LEAD

We evaluated three contracts from different suppliers to supply tetraethyl lead (TEL), as summarized below. TEL is a fuel additive. Due to the toxic effects on the human population, leaded gasoline has been essentially phased out in the U.S. and Europe. Because of limited worldwide demand and a limited number of suppliers for this product, we were unable to find comparative market prices. Although we could not find market prices for TEL, we obtained statistical data on lead from the U.S. Geological Survey. World prices for lead in 2002 were comparable to, if not less than, prices in 2001. Therefore, we considered it reasonable to compare prices among the three existing contracts. The price for COMM 1030169 is substantially lower than COMMs 1230533 and 1230577. Although this COMM is a year older than the other two, we consider this a comparable price based on the stability of the world market prices for lead during the same period.

PRICING DETAIL TETRAETHYL LEAD

COMM	Mission	Date	Supplier	Metric Tons	Contract (in USD)		Analysis (in USD)			% Diff.
					Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overprice	
1030169	Russia	10/22/2001	SINIT	800	6,915	5,532,000	6,915	-	-	
1230533	Switzerland	11/25/2002	Alcor Chemie Vertriebs	1,800	10,896	19,611,921	6,915	3,981	7,164,921	37%
1230577	Jordan	12/31/2002	Better Business International	300	9,914	2,974,187	6,915	2,999	899,687	30%
TOTAL				2,900		28,118,108			8,064,608	

9. ZUBAIR GAS PROJECT

COMM 730887 is for the design and construction of five first-stage gas recovery stations. The contract consists of four separate elements:

Material	\$15,119,773
Engineering Services	1,566,638
Supervision - Erection/Construction	495,362
Supervision - Commissioning Activities	51,245

Only material was reviewed as part of this analysis. The material consists of 265 line items of various parts and quantities. We performed an Internet search and located a U.S. supplier who agreed to assess the pricing of the line items listed. The vendor indicated that his company could provide the majority of the items at 50 percent of the cost that Iraq had contracted for, with some items priced even lower. Based on the vendor assessment, the contract may be potentially overpriced by \$7,676,770.

10. CRUDE OIL PROCESSING AND TREATMENT PLANT

COMM 1230093 is for the design and construction of a crude oil processing and treatment facility, valued at \$16,513,416. The contractor is an Italian company, and will use products originating in Italy, France, and the United Arab Emirates.

We performed an Internet search and located a U.S. vendor with experience constructing similar facilities in the Middle East. We provided the bill of materials (351 line items) to the vendor, who in turn responded with a budgetary estimate confirming that the OFF contract is reasonably priced.

11. STEAM TURBINES

Contract number 830240 was awarded by Iraq for the design and installation of nine GE steam turbines (four different models) and spares. The turbines are to be used for driving gas compressors at a petroleum gas processing plant in Kirkuk, Iraq. The value of the contract is \$16,279,320. The prime contractor is based in Tunisia, and the origin of the equipment is France.

We were unable to obtain detailed pricing data with which to evaluate this contract. We attempted to determine reasonableness based on a discussion with GE's U.S. Sales Director for Iraq reconstruction efforts. Although we were advised the prices appeared reasonable, we did not consider such assurance sufficient to draw a conclusion for this analysis. Attempts to locate other vendors selling similar equipment were also unsuccessful due to the complexities and characteristics of the contracted turbines and lack of specificity regarding the installation site. We therefore consider the pricing of this contract to be inconclusive.

12. DRILLING RIG

Iraq awarded COMM 1130196 to a Russian supplier in February 2003. The contract provides for over 1,600 line items of Electric Drilling Rigs with accessories and spare parts related to sustaining and enhancing production capabilities of the Iraqi Drilling Company in Basrah and Kirkuk.

We performed an Internet search and located a U.S. vendor selling similar equipment but were unable to assess the reasonableness of the contract prices. The contract lacks detailed specifications such as drilling depth or other characteristics needed to obtain comparative pricing information. Therefore we consider the pricing on this contract to be inconclusive.

13. SOLAR POWER GENERATORS & ACCESSORIES

Iraq awarded COMM 930611 to a German supplier for 15 Solar Power Generators including accessories and spare parts for 10 years of operation. The contract states that the equipment is to be used for the rehabilitation of cathodic protection systems and facilities in the North Oil Company's Western pipe lines. Although the contract listed a number of spare parts, no price was associated with any of them. Apparently the spares were combined in the overall contract amount of \$13,398,000. A separate line item of \$41,559 was shown for packing and freight charges to Kirkuk.

We performed an Internet search and spoke to a number of U.S. companies dealing in similar equipment. Due to the large size of this contract, and lack of price descriptions for spares, we were unable to assess the reasonableness of the contract price. Therefore, we consider the pricing on this contract to be inconclusive.

14. REHAB OF GAS COMPRESSION LINES

Iraq awarded COMM 830424 to a Jordanian contractor for the supply of equipment, material and spare parts for gas compression station units at a total price of \$12,239,503. Approximately 82 percent of the contract price consists of spare parts. We performed an Internet search and located a Canadian oil and gas production equipment company. We spoke to a representative of this company about the contract price. Although he was not able to provide specific quotes for the parts included in this contract, he did give a rough estimate that a contract of this magnitude could run between \$13 million and \$18 million. Based on these discussions we find that the contract appears to be reasonably priced.

15. FLOATING ROOF STORAGE TANKS

Iraq awarded COMM 930112 to a Russian supplier in May 2001 to provide for the supply of floating roof storage tanks as well as the material and tools for installation. The total contract value is \$11,464,315. We

performed an Internet search and located two industry sources for storage tanks. However, in both cases company representatives claimed that the specifications were too vague to provide an adequate quote. The contract did not give the diameter of the tanks, nor stipulate whether the price included the foundation and paint. However, one source did claim that, even without the exact specifications, the price appeared to be very high. However, without a more precise quote, the results of our analysis are inconclusive.

16. PUMPS & SPARES

Iraq awarded contracts to suppliers in Tunisia, UAE and Belgium for the supply of pumps and spare parts. These contracts were awarded between March and September 2001. The three contracts provide different types of pumps based on each contract's separate requirements. Specifically, the Tunisian Contract, COMM 830449, provides for various pumps for drainage, emergency sewage, washing water, and flood pumps, as well as many other uses. The contract with UAE, COMM 1030484, provides for the maintenance of pumps used in water treatment and water injection stations. And the Belgian contract, COMM 1230079, provides for the safe removal of contaminated waste water and sludge from refinery areas, and provides water for fire fighting and general duties. Overall, we believe these contracts are overpriced by \$555,180, as summarized in the schedules and notes below:

PRICING DETAIL PUMPS & SPARES

COMM	Mission	Date	Description	Notes	Qty	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
830449	Tunisia	7/9/2001	Pumps, 65 Pumps (25 Diff. Types)	a.	1	3,043,835.00	3,043,835	2,739,451.50	304,383.50	304,384	10%
1030484	UAE	3/22/2002	Pumps, 72 line items, various sizes	b.	1	2,148,451.00	2,148,451	1,897,654.87	250,796.13	250,796	12%
1230079	Belgium	12/28/2001	Pumps, 3 line items, various sizes	c.	1	2,477,524.00	2,477,524			-	
TOTAL							7,669,810			555,180	

a. COMM 830449 is a contract between Iraq and a Tunisian prime contractor, the middleman for an Italian supplier of pumps. The Italian company is owned by General Electric Corporation of America. We contacted a sales representative for the Italian company who verbally indicated that the contract includes a 10 percent “after sales service fee.” According to him, this was customary for doing business throughout the Middle East. The company representative declined to send a fax confirmation of this statement, saying that he would be placing his company and himself in a difficult position. He also declined to send a copy of his contract with the Tunisian contractor, claiming that it was proprietary information between his company and the Tunisian contractor.

At the commencement of our project, we had been informed by the UN Office of Iraqi Programs (OIP) that many OFF contracts were widely rumored to contain illicit surcharges earmarked for return by the supplier to the Iraqi government. According to OIP, these surcharges usually ranged between 10 to 20 percent and were often referred to as “after sales service costs.” Based on this information, and in light of our discussions with the Italian supplier, we concluded the contract is overpriced by the amount of the “after sales service cost.”

b. Our calculated overpricing on COMM 1030484 is presented as follows:

Item No.	Description	Supplier Quote (Euro)			Contract Amounts (Euro)			Diff Unit	% Diff/ Unit	Total Overpriced	Total % Diff.
		Qty	Unit Price	Quoted Value	Qty	Unit Price	Contract Value				
300	Coupling Nut Pos. No. 1	1	€ 1,622.00	€ 1,622	4	€ 1,784.20	€ 7,137	€ 162.20	10.0%	€ 5,515	77%
301	Grub Screw Pos. No. 2	2	€ 24.00	€ 48	20	€ 26.40	€ 528	€ 2.40	10.0%	€ 480	91%
313	O' Ring Pos. No. 39	5	€ 10.00	€ 50	50	€ 11.00	€ 550	€ 1.00	10.0%	€ 500	91%
320	Set: Thrust Pads (16/Set)	2	€ 5,120.00	€ 10,240	20	€ 5,632.00	€ 112,640	€ 512.00	10.0%	€ 102,400	91%
321	Thrust Collar Key Pos. No. 48	-	€ 0.00	€ 0	10	€ 88.00	€ 880	€ 88.00	N/A	€ 880	100%
363	Pinion Shaft Journal Bearing Pos. No. 4&5	14	€ 7,786.00	€ 109,004	6	€ 8,564.60	€ 51,388	€ 778.60	10.0%	-€ 57,616	-112%
364	Pinion Shaft Oil Catcher Pos No. 2&3	6	€ 3,326.00	€ 19,956	14	€ 3,658.60	€ 51,220	€ 332.60	10.0%	€ 31,264	61%
Subtotal							€ 224,343			€ 83,423	
All Other Costs							€ 2,216,297		10.0%	€ 201,482	
TOTAL							€ 2,440,640			€ 284,904	
CONVERSION TO USD - Exchange Rate			0.8802818			\$ 2,148,451				\$ 250,796	

COMM 1030484 represents a contract between Iraq and WESCO, a middleman prime contractor in the UAE. We contacted the second-tier company on this contract, WIER Engineering Services. A representative for WIER provided us with its original quote to the WESCO. This quote was noticeably different, by over 284,000 Euros, than the offer that was later provided by WESCO to the Ministry of Oil in Iraq. We found that a portion of this difference was due to differences in quantity for 7 of the 73 parts on the price list (see the schedule above). However, we also noted an additional 10 percent was added to the per unit price for each and every price on this list. When WIER sent us its original quote, they also sent us, in writing, the following statement, "Please note the order placed on our sister company included a portion for after sales services." As noted above, "after sales service costs" were considered to be illicit surcharges earmarked for return by the supplier to the Iraqi government. Based on this information, we believe this contract was overpriced by \$250,796.

c. We searched the Internet for prices of the same or similar items and found very little information. We were also not able to find confirmation of a service fee on COMM 1230079, as we found with the other two Pumps & Spares contracts. Therefore, our findings are inconclusive in regard to this contract.

17. OIL FIELD TRUCK

We consider the Oil Field Truck contract to be potentially overpriced by \$521,439. We determined this potential overpricing as follows:

PRICING DETAIL OIL FIELD TRUCK

COMM	Mission	Date	Description	Notes	Qty	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
830077	Denmark	12/14/2000	Oil Field Truck - Kenworth 50 ton	a.	2	720,500	1,441,000	578,283	142,217.00	284,434	20%
830077	Denmark	12/14/2000	After Sales Service Applicable to Trucks	b.	1	237,005	237,005	-	237,005.41	237,005	100%
TOTAL										521,439	

a. The potential overpricing on the Oil Field Trucks represents the difference between what the U.S. supplier of these trucks sold them to the middleman for, and the contract price. There was a 20 percent markup on the trucks by the middleman, which could be excessive.

b. Secondly, we found that the contract included a 15 percent “after sales service” expense of approximately \$237,005. “After sales service costs” are considered to be potentially illicit surcharges for kickbacks to the Iraqi government. However, this is one of the few instances where the after sales service was actually included as a line item in the contract. The middleman responded to a UN request in a March 28, 2001 memo explaining the after sales service as follows: “The after sales service has been a natural part of our contracts with the Iraqis and it is a normal term all over the world.” This memo goes on to describe the purpose of the surcharge as a “security for the client that the trucks can drive when they receive them.” According to the memo the charge covers the cost of one contractor employee for 15 days to teach the Iraqi staff to drive the trucks. The OIP commented on the after sales service, and the contractor’s explanation of it, in its April 9, 2001 customs report. In this report, the OIP stated that any payment of a sales service would be contingent on “authentication...by the UN Independent Inspection Agents at the borders of Iraq (Cotecna)...” This authentication was to “be based, in part, on the presentation of evidentiary documentation by the Supplier indicating that the services have been satisfactorily delivered and completed.” Since we can not validate if the contractor’s statements are accurate in relation to the purpose of the services, nor whether the authentication has occurred or will occur, we consider the amount of the after sales service to be overpricing.

18. MOBILE HYDRAULIC CRANES

Iraq awarded COMM 730445 to a Romanian contractor in May 2000 for the supply of various flanges, valves, gaskets and wrenches related to oil field “work over” operations in the North Oil Company (NOC) Sector. Through performing a number of Internet searches, we found a similar “work over” project sponsored by the UN. We did a price comparison with this project and found the prices similar. Therefore, we find that this contract appears to be reasonably priced.

TRANSPORTATION

SUMMARY OF EVALUATION OF TRANSPORTATION SECTOR

Description	Note	Total Contracts				Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	Qty	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No.	(\$000) Value
CARGO TRUCKS													
GAZ CARGO TRUCKS	1	3	27,090	3,070	2,071	1	1,260	497	39%	2	25,830	-	-
HINO TRUCKS	1	2	10,113	373	1,685	-	-	-	-	2	10,113	-	-
ISUZU TRUCKS	1	3	938	28	254	-	-	-	-	3	938	-	-
IVECO CARGO TRUCKS	1	2	71,840	3,242	11,972	-	-	-	-	2	71,840	-	-
MAN TRACTOR WITH SEMI TRAILER	1	1	12,619	130	1,129	-	-	-	-	1	12,619	-	-
MERCEDES BENZ CARGO TRUCKS	1	1	4,402	50	333	1	4,402	397	9%	-	-	-	-
mitsubishi flat bed trucks	1	1	1,903	38	361	1	1,903	171	9%	-	-	-	-
NISSAN CARGO TRUCKS	1	2	17,832	785	2,948	-	-	-	-	2	17,832	-	-
RENAULT CARGO TRUCKS	1	3	12,749	152	1,047	1	8,926	843	9%	2	3,823	-	-
SCANIA TRACTOR TRAILER	1	1	33,034	250	6,452	-	-	-	-	1	33,034	-	-
VOLVO TRUCKS	1	7	32,160	358	3,181	2	136	17	13%	5	32,024	-	-
SUBTOTAL CARGO TRUCKS		26	224,679	8,476	31,435	6	16,627	1,925	1	20	208,052	-	-
BUSES													
DAEWOO BUSES (45 SEATS)	2	1	3,769	50	-	-	-	-	-	1	3,769	-	-
IVECO MINI BUS (29 SEATS)	2	1	13,364	500	800	-	-	-	-	1	13,364	-	-
KASTOUR/MAN BUSES (45 SEATS)	2	1	9,922	100	820	-	-	-	-	1	9,922	-	-
MARZ BUSES (42 SEATS)	2	1	16,979	200	2,007	-	-	-	-	1	16,979	-	-
MCV BUSES (45 SEATS)	2	1	21,651	200	3,602	-	-	-	-	1	21,651	-	-
MITSUBISHI MINI BUS (12 SEATS)	2	1	11,921	760	1,987	-	-	-	-	1	11,921	-	-
MITSUBISHI MINI BUS (30 SEATS)	2	1	30,766	1,000	2,542	-	-	-	-	1	30,766	-	-
NISSAN MINI BUS (15 SEATS)	2	1	813	50	-	-	-	-	-	1	813	-	-
NISSAN MINI BUS (21 SEATS)	2	1	64	2	-	-	-	-	-	1	64	-	-
NISSAN MINI BUS (26 SEATS)	2	7	436	15	-	-	-	-	-	7	436	-	-
PEUGEOT MINI BUS (21 SEATS)	2	1	275	8	35	-	-	-	-	1	275	-	-
TOYOTA COASTER BUSES (26 SEATS)	2	6	30,658	742	649	4	29,382	7,712	26%	2	1,275	-	-
TOYOTA HIACE MINI BUS (12 SEATS)	2	1	1,374	75	125	-	-	-	-	1	1,374	-	-
SUBTOTAL BUSES		24	141,993	3,702	12,567	4	29,382	7,712	0	20	112,610	-	-

SUMMARY OF EVALUATION OF TRANSPORTATION SECTOR (CONTINUED)

Description	Note	Total Contracts				Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	Qty	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No.	(\$000) Value
MISC TRUCKS & EQUIPMENT													
FIRE FIGHTING VEHICLES	3	9	65,731	367	9,688	-	-	-		9	65,731	-	-
TIPPER (DUMP) TRUCKS	4	5	7,107	91	606	1	2,565	247	10%	4	4,542	-	-
CRANE EQUIPPED TRUCK	5	1	1,784	20	297	-	-	-		1	1,784	-	-
WATER TANKERS	6	2	1,034	14	54	-	-	-		2	1,034	-	-
NISSAN BUSES AND TRUCKS	7	2	1,620	57	2	1	1,476	83	6%	1	144	-	-
MISC TRANSPORTATION & EQUIPMENT	8	4	17,515	673	1,823	1	773	45	6%	3	16,743	-	-
SUBTOAL MISC TRUCKS & EQUIPMENT		23	94,792	1,222	12,471	3	4,813	375	0	20	89,978	-	-
RAILROAD EQUIPMENT													
DIESEL ELECTRICAL LOCOMOTIVES	9a	1	41,317	-	3,791	1	41,317	4,526	11%	-	-	-	-
TURNOUTS	9b	1	13,283	-	-	-	-	-		1	13,283	-	-
RAIL BARS	9c	5	49,067	-	-	4	41,723	8,981	22%	1	7,344	-	-
RAIL CARS	9d	1	1,381	-	138	-	-	-		1	1,381	-	-
SUBTOAL RAILROAD EQUIPMENT		8	105,049	-	3,929	5	83,040	13,507	0	3	22,008	-	-
MOTORCYCLES													
IMZ URAL "GEAR-UP" MOTORCYCLES WITH SIDE CAR	10	1	10,053	2,000	1,537	-	-	-		1	10,053	-	-
IZH PLANETA MOTORCYCLES	10	1	2,889	3,000	122	-	-	-		1	2,889	-	-
JAWA MOTORCYCLE	10	1	1,179	682	108	-	-	-		1	1,179	-	-
SUZUKI POLICE MOTORCYCLES	10	1	949	100	114	-	-	-		1	949	-	-
MZ ETZ MOTORCYCLES	10	1	259	150	11	1	259	24	9%	-	-	-	-
SUBTOAL MOTORCYCLES		5	15,329	5,932	1,893	1	259	24	0	4	15,070	-	-
OTHER													
BOATS	11	2	13,161	9	795	-	-	-		2	13,161	-	-
TOTAL		88	595,002	19,341	63,090	19	134,122	23,543	18%	69	460,880	-	-

1. CARGO TRUCKS

The Cargo Truck contracts evaluated are detailed in the table below. We obtained price quotes from numerous suppliers, found prices on the Internet, and researched prices offered to GSA for the same or similar types of cargo trucks. The OFF contract prices generally are lower than the best prices we found. In most cases, the prices we found were not for the identical make and model of cargo truck as stipulated in the OFF contracts but were for what we believe to be comparable vehicles based on similar specifications. When the same make and model were included in multiple OFF contracts, we compared the contract prices to the lower of either (a) the best price we found or (b) the lowest OFF contract price.

PRICING DETAIL CARGO TRUCKS

COMM	Mission	Date	Description	Size	Qty	Contract (in USD)			Analysis (in USD)			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
701136	Russia	6/20/2002	GAZ Cargo Truck	4x4	70	16,632	95,760	1,260,000	9,533	7,099	496,930	39%
1201398	Syria	5/6/2002	GAZ Cargo Truck	4x2, 2 ton	1,000	8,058	713,918	8,771,918	16,374	-	-	0%
1201399	Syria	4/19/2002	GAZ Cargo Truck	4x2, 2 ton	2,000	7,898	1,261,796	17,057,796	16,374	-	-	0%
1200396	Russia	8/18/2002	Hino Trucks	4x2	173	22,594	781,735	4,690,497	22,594	-	-	0%
1201532	Russia	8/27/2002	Hino Trucks	4x2	200	22,594	903,740	5,422,540	22,594	-	-	0%
710884	UNESCO	12/21/2001	Isuzu Trucks - crew cabin	2.2 ton	5	12,604	11,866	74,886	15,221	-	-	0%
710884	UNESCO	12/21/2001	Isuzu Trucks - cargo truck	4x2	2	46,399	17,295	110,093	42,470	-	-	0%
710886	UNESCO	2/8/2002	Isuzu Trucks	4x2, 2.5 ton	4	17,144	13,489	82,065	21,404	-	-	0%
811168	UNDP	6/7/2002	Isuzu Trucks	4x2	17	27,022	211,493	670,867	36,100	-	-	0%
1201414	Russia	3/5/2002	IVECO Cargo Trucks	4x2, 5 ton	1,581	18,214	5,759,195	34,555,529	29,715	-	-	0%
1201424	Russia	4/10/2002	IVECO Cargo Trucks	4x2, 5 ton	1,661	18,702	6,213,262	37,284,933	-	-	-	0%
700232	Tunisia	4/10/2000	Man Tractor with Semi	6x4	130	88,383	1,129,271	12,619,061	111,500	-	-	0%
1200144	Russia	7/5/2001	Mercedes Cargo Truck	6x4	50	81,385	333,232	4,402,482	73,450	7,935	396,750	9%
811150	UNDP	5/24/2002	Mitsubishi Truck w Crane	4x2	21	46,935	231,116	1,216,751	41,800	5,135	107,835	9%
811150	UNDP	5/24/2002	Mitsubishi Truck w/o Crane	4x2	17	32,693	130,002	685,783	28,975	3,718	63,206	9%
1201529	Russia	8/4/2002	Nissan Cargo Trucks	4x2, 14200 kg	20	57,401	200,905	1,348,925	-	-	-	0%
1300126	UAE	11/15/2002	Nissan Cargo Trucks	4x2, 7000 Kgs	765	17,955	2,747,217	16,482,792	23,686	-	-	0%
631126	Russia	10/17/2001	Renault Cargo Trucks	6x4, 16 ton	2	68,392	-	136,784	65,000	-	-	0%
1000147	Russia	9/28/2001	Renault Cargo Trucks	42 ton	100	81,883	737,682	8,925,982	73,450	8,433	843,300	9%
1200431	France	6/11/2001	Renault Cargo Trucks	16 ton	50	67,542	309,105	3,686,205	73,529	-	-	0%
1000288	Tunisia	10/3/2000	Scania Tractor Trailer	6x4	250	106,326	6,452,092	33,033,592	108,833	-	-	0%
801061	Russia	12/2/2002	Volvo Trucks	6x4, FH 12	200	93,147	2,075,944	20,705,344	103,571	-	-	0%
910165	Sweden	7/17/2002	Volvo Trucks	4x2, Type F LE	1	66,823	1,136	67,959	58,314	8,509	8,509	13%
910166	Sweden	7/17/2002	Volvo Trucks	4x2, type F LE	1	66,823	1,136	67,959	58,314	8,509	8,509	13%
910167	Sweden	7/17/2002	Volvo Trucks	4x2, type F LE	3	58,314	3,409	178,351	58,314	-	-	0%
910167	Sweden	7/17/2002	Volvo Trucks	truck w crane	1	86,182	960	87,142	94,292	-	-	0%
910167	Sweden	7/17/2002	Volvo Trucks	6x4 FM 12	1	71,545	960	72,505	73,592	-	-	0%
910230	Sweden	8/30/2002	Volvo Trucks	truck w crane	1	86,182	960	87,142	94,292	-	-	0%
1101443	Syria	12/18/2001	Volvo Trucks	16 ton, 6x2	100	71,685	670,484	7,838,984	73,450	-	-	0%
1300213	Tunisia	10/11/2001	Volvo Trucks	12 ton, 4x2	50	52,564	425,975	3,054,175	59,988	-	-	0%
TOTAL					8,476			224,679,042			1,925,039	

2. BUSES

The Bus contracts evaluated are detailed in the table below. We obtained price quotes from U.S. suppliers (Triad Transportation, Blue Bird, Fleet Central and Tesco Bus), sources located on the Internet, and other government agencies (GSA), who provided pricing for the same or similar type of buses. The OFF contract prices generally are lower than the best prices we found. In most cases, the prices we found were not for the identical make and model of the OFF contracts but were for what appear to be comparable vehicles based on similar specifications. When the same make and model were included in multiple OFF contracts, we compared the contract prices to the lower of either (a) the best price we found or (b) the lowest OFF contract price.

**PRICING DETAILS
BUSES**

COMM	Mission	Date	Description	Seats	Qty	Contract			Analysis			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1200739	UAE	4/11/2002	Buses Daewoo	45	50	75,386	-	3,769,300	93,198	-	-	
801598	Egypt	11/9/2000	Buses IVECO	29	500	25,128	800,360	13,364,360	34,666	-	-	
1100335	Russia	1/2/2002	Buses Marz	42	200	74,860	2,006,563	16,978,563	90,026	-	-	
800658	UAE	11/15/2000	Buses Kastourman	45	100	91,020	820,000	9,922,000	93,198	-	-	
1200030	Egypt	9/27/2001	Buses MCV	44	200	90,247	3,601,960	21,651,360	93,198	-	-	
1101473	Syria	2/20/2002	Buses Mitsubishi	12	760	13,071	1,986,818	11,920,778	18,909	-	-	
1000226	Egypt	6/11/2001	Buses Mitsubishi	29	1,000	28,224	2,542,450	30,766,450	34,666	-	-	
1200498	UAE	9/24/2002	Buses Nissan	15	50	16,267	-	813,350	26,562	-	-	
710883	Japan	1/24/2002	Buses Nissan	21	2	31,807	-	63,614	41,973	-	-	
702482	France	11/21/2000	Buses Peugeot	21	8	30,000	34,995	274,995	41,973	-	-	
910168	Japan	6/24/2002	Buses Nissan	26	1	29,054	-	29,054	29,054	-	-	
910173	Japan	6/24/2002	Buses Nissan	26	1	29,054	-	29,054	29,054	-	-	
910169	Japan	6/24/2002	Buses Nissan	26	2	29,054	-	58,108	29,054	-	-	
910174	Japan	6/24/2002	Buses Nissan	26	1	29,054	-	29,054	29,054	-	-	
910171	Japan	6/24/2002	Buses Nissan	26	3	29,054	-	87,162	29,054	-	-	
910170	Japan	6/24/2002	Buses Nissan	26	4	29,054	-	116,216	29,054	-	-	
910172	Japan	6/24/2002	Buses Nissan	26	3	29,054	-	87,162	29,054	-	-	
901672	Lebanon	5/31/2001	Buses Toyota	26	30	30,030	43,067	943,967	30,030	-	-	
810775	Oman	11/18/2001	Buses Toyota	26	2	32,100	3,400	67,600	30,030	2,070	4,140	6%
802016	Syria	12/26/2000	Buses Toyota	26	500	41,994	-	20,997,000	30,030	11,964	5,982,000	28%
1101618	UAE	6/29/2002	Buses Toyota	26	50	37,277	-	1,863,850	30,030	7,247	362,350	19%
900525	Lebanon	4/1/2001	Buses Toyota	26	10	31,479	16,568	331,358	30,030	-	-	
1001074	Russia	11/30/2001	Buses Toyota	26	150	39,119	586,102	6,453,952	30,030	9,089	1,363,350	21%
1001221	Russia	10/29/2001	Buses Toyota	12	75	16,659	124,942	1,374,367	16,659	-	-	
TOTAL					3,702		12,567,225	141,992,674			7,711,840	

3. FIRE FIGHTING VEHICLES

The fire truck contracts evaluated are detailed in the table below. The fire trucks varied in chassis size and functionality (e.g., chemical versus house fire), which impacts the price. We obtained price quotes from two U.S. suppliers (Swab Wagon Company and HME Fire Trucks), who provided pricing for the same or similar type of truck and equipment for most of the items evaluated. The OFF contract prices generally are lower than the best prices we found. In most cases, the prices we found were not for the identical make and model of equipment in the OFF contracts but were for what we believe to be comparable equipment based on similar specifications. We evaluated nine contracts. All were deemed to be reasonably priced.

PRICING DETAILS FIRE FIGHTING VEHICLES

COMM	Mission	Date	Description	Note	Qty	Contract			Analysis		% Diff.	
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit		Total Overpricing
1030540	Italy	4/12/2002	Silvani Fire Truck	6x4	3	202,642	13,638	621,564	285,000	-	-	
601341	Egypt	2/3/2000	Fire Truck		14	82,900	81,242	1,241,842	82,900	-	-	
630065	Italy	12/14/1999	Silvani Fire Truck	6x3	2	185,000	-	370,000	215,000	-	-	
630065	Italy	12/14/1999	Silvani Fire Truck	4x2	1	185,000	-	185,000	215,000	-	-	
1030296	Russia	11/28/2001	Mercedes Benz Fire Truck	6x4	1	170,139	-	170,139	160,000	-	-	
1030296	Russia	11/28/2001	Mercedes Benz Fire Truck	4x2	12	142,658	-	1,711,896	160,000	-	-	
1030296	Russia	11/28/2001	Mercedes Benz Fire Truck	6x4	8	192,126	-	1,537,008	210,000	-	-	
1230504	Russia	11/19/2001	Scania Fire Truck	6x4	10	244,194	253,733	2,695,673	268,500	-	-	
1200427	Egypt	9/7/2001	Fire Truck	4x2	100	153,425	3,068,500	18,411,000	175,000	-	-	
1201515	Egypt	1/8/2002	Actros Fire Truck	4x2	200	151,437	6,157,495	36,444,895	175,000	-	-	
1130474	Italy	10/24/2002	Chinetti Fire Truck	6x4	4	283,956	113,582	1,249,406	305,000	-	-	
802670	China	12/20/1999	Fire Truck		12	91,057	-	1,092,684	91,057	-	-	
TOTAL					367		9,688,190	65,731,107			-	

4. TIPPER (DUMP) TRUCKS

Iraq contracted with various suppliers located in three countries (Egypt, Russia and Sweden) for dump trucks. We evaluated five contracts, with prices ranging from \$68,639 to \$77,318, per truck. One contract (COMM 910322) also contains a water tanker truck. It is included in our analysis shown below. We performed a price comparison by searching the Internet, contacting U.S. suppliers (Freightliner, Boyer Ford and International), and obtaining prices offered to GSA for similar types of trucks.

PRICING DETAIL TIPPER (DUMP) TRUCKS

COMM	Mission	Date	Description	Note	Qty	Contract			Analysis			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
910232	Sweden	6/26/2002	VolvoTipper Dump Truck	6x4	3	71,476	-	214,428	69,071	-	-	
910231	Sweden	6/26/2002	VolvoTipper Dump Truck	6x4	2	71,476	-	142,952	69,071	-	-	
910322	Sweden	6/26/2002	VolvoTipper Dump Truck	6x4	4	71,476	-	285,904	69,071	-	-	
910322	Sweden	6/26/2002	Volvo Water Tanker	4x2	2	53,013	-	106,026	53,013	-	-	
901800	Russia	9/27/2001	Man Tipper Dump Truck	6x4	30	77,318	245,457	2,564,997	69,071	8,247	247,410	10%
901312	Egypt	2/12/2001	IVECO Tipper Dump Truck	6x4	50	68,639	360,992	3,792,942	69,071	-	-	
TOTAL					91		606,449	7,107,249			247,410	

5. CRANE-EQUIPPED TRUCK

Iraq contracted with a supplier in Turkey for a Crane-Equipped Truck to be used by the Baghdad Water and Sewerage Department. One contract was reviewed, and the contracted price was \$74,316 per truck. We performed a price comparison by contacting a U.S. supplier who provided a price quote of \$86,592 for a similar type of crane. The OFF contract was considered to be reasonably priced.

6. WATER TANKERS

Iraq contracted with two suppliers in Russia and Egypt for Water Tankers. The prices per unit were \$67,497 and \$76,382, respectively. On the contract from Egypt, we were unable to perform any type of price analysis due to lack of specifications in the OFF contract. However, we did perform a price comparison on the Russian contract by contacting the vendor in Russia, who provided a quote of \$64,429 for a similar water tanker. We consider the Russian OFF contract to be reasonably priced.

7. NISSAN BUSES AND TRUCKS

Each contract included in this category contains multiple makes/models. We obtained price quotes from U.S. suppliers (Bus Sales Online and Nissan), along with sources located on the Internet (Edmunds and www.pickuptrucks.com) and GSA, who provided pricing for the same or similar types of buses or trucks. The OFF contract prices generally are lower than the best prices we found. The analysis prices for the buses are primarily GSA prices for comparably sized buses. The analysis prices for the trucks are based on our analysis of similar vehicles in the Passenger Cars and Light Trucks sector.

**PRICING DETAILS
NISSAN BUSES AND TRUCKS**

COMM	Mission	Date	Description	Note	Qty	Contract			Analysis			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
710885	Japan	2/26/2002	Nissan Buses	24 seats	3	32,764	-	98,292	45,613	-	-	
710885	Japan	2/26//2002	Nissan trucks		3	14,567	2,243	45,944	14,567	-	-	
710974	Japan	8/1/2002	Nissan Buses	45 seats	4	39,079	-	156,316	38,383	-	-	
710974	Japan	8/1/2002	Nissan Buses	30 seats	8	39,079	-	312,632	38,383	-	-	
710974	Japan	8/1/2002	Nissan Buses	24 seats	9	37,827	-	340,443	38,383	-	-	
710974	Japan	8/1/2002	Nissan Buses	21 seats	6	37,827	-	226,962	38,383	-	-	
710974	Japan	8/1/2002	Nissan Pickup Truck	4x4	12	17,759	-	213,108	14,567	3,192	38,309	18%
710974	Japan	8/1/2002	Nissan Pickup Truck	4x4	1	17,121	-	17,121	14,567	2,554	2,554	15%
710974	Japan	8/1/2002	Nissan Pickup Truck	4x4	5	17,656	-	88,280	14,567	3,089	15,447	17%
710974	Japan	8/1/2002	Nissan Flatbed Truck	4x2	2	19,557	-	39,114	15,079	4,478	8,956	23%
710974	Japan	8/1/2002	Nissan Patrol Pickup Truck		3	19,120	-	57,360	15,079	4,041	12,123	21%
710974	Japan	8/1/2002	Nissan Patrol Station Wagon		1	24,255	-	24,255	19,107	5,148	5,148	21%
TOTAL					57		2,243	1,619,827			82,537	

8. MISCELLANEOUS TRANSPORTATION AND EQUIPMENT

This category includes a variety of vehicles, with some contracts containing multiple types, makes, and models. We obtained price quotes from several U.S. suppliers, Internet sources, and GSA price lists for the same or similar types of vehicles. The OFF contract prices generally were lower than the best prices we found. In most cases, the prices we found were not for the identical make and model of the OFF contracts but were for what we believe to be comparable vehicles based on similar specifications. For the Mercedes Benz bus engines (COMM 1200423), we were quoted a price \$17,250 versus the price of \$22,920 by a U.S. supplier of a rebuilt engine with all new parts from Germany.

**PRICING DETAILS
MISCELLANEOUS TRANSPORTATION EQUIPMENT**

COMM	Mission	Date	Description	Note	Qty	Contract			Analysis			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
601809	Egypt	5/5/2000	Renault Loading car		40	44,500	140,000	1,920,000	42,470	-	-	
601809	Egypt	5/5/2000	Karosa Bus	44 seats	60	57,900	246,005	3,720,005	93,198	-	-	
601809	Egypt	5/5/2000	Fuqi Field car		60	13,275	73,500	870,000	17,000	-	-	
601809	Egypt	5/5/2000	Fuqi Pick-up		100	7,725	77,500	850,000	13,900	-	-	
501213	Egypt	4/20/2000	Renault Loading car		40	47,350	146,000	2,040,000	42,470	-	-	
501213	Egypt	4/20/2000	Renault Bus	44 seats	60	64,075	265,500	4,110,000	93,198	-	-	
501213	Egypt	4/20/2000	Fuqi Land cruiser		60	13,275	73,500	870,000	17,000	-	-	
501213	Egypt	4/20/2000	Fuqi Pick-up		100	7,725	77,500	850,000	13,900	-	-	
501213	Egypt	4/20/2000	Manitou Forklift		5	35,000	13,750	188,750	35,000	-	-	
630517	China	1/25/2000	Buses	12 seats	30	10,050	120,350	421,850	18,909	-	-	
630517	China	1/25/2000	Toyota Pick-up		110	8,200	-	902,000	13,900	-	-	
1200423	China	2/14/2002	Mercedes Benz Bus Engines	v6	8	22,920	589,375	772,735	17,250	5,670	45,360	6%
TOTAL					673		1,822,980	17,515,340			45,360	

9. RAILROAD EQUIPMENT

The following table summarizes our evaluation of various contracts for railroad equipment:

**SUMMARY OF EVALUATION OF
RAILROAD EQUIPMENT**

COMM	Mission	Date	Description	Note	Qty	Contract			Analysis			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
1200218	Russia	11/28/2001	Diesel Electrical Locomotive	a	30	1,250,867	3,791,329	41,317,339	1,100,000	150,867	4,526,010	11%
1100177	Russia	4/1/2002	Turnouts Type 13	b	100	38,862	-	3,886,200	65,000	-	-	
1100177	Russia	4/1/2002	Turnouts Type 11	b	250	37,589	-	9,397,250	60,000	-	-	
1200077	Russia	7/25/2002	Rail Bars	c	7,000	413	-	2,891,000	306	107	749,000	26%
601265	Turkey	1/20/2000	Rail Bars	c	24,000	306	-	7,344,000	306	-	-	
50947	Russia	6/25/1999	Rail Bars	c	21,000	435	-	9,135,000	306	129	2,709,000	30%
802192	Turkey	3/30/2001	Rail Bars	c	25,000	393	-	9,825,000	306	87	2,175,000	22%
1100002	UAE	11/5/2001	Rail Bars	c	54,000	368	-	19,872,000	306	62	3,348,000	17%
801383	Austria	1/19/2001	Rail Cars	d	5	248,529	138,065	1,380,710	260,000	-	-	
TOTAL					77,385			105,048,499			13,507,010	

a. DIESEL ELECTRICAL LOCOMOTIVES

Iraq contracted with a supplier in Russia for diesel electric locomotives, with a price of \$1,250,867 per locomotive. We consulted with a U.S. supplier, who advised that a similar locomotive would cost approximately \$1,100,000.

b. TURNOUTS

Iraq contracted with a supplier in Russia to provide two types of rail turnouts. One contract was reviewed, and the contracted price per unit of Type 13 and Type 11 turnouts were \$38,862 and \$37,589, respectively. We performed a price comparison by contacting a U.S. supplier who advised that Type 13 and Type 11 rail turnouts cost approximately \$65,000 and \$60,000 per unit, respectively. The contract reviewed was deemed reasonable.

c. RAIL BARS

The rail bars in the five OFF contracts evaluated are 18 meters (approximately 60 feet) in length, and the prices ranged from \$306 to \$413 per bar. We performed a price comparison by contacting two U.S. suppliers who both provided quotes for a piece of rail of similar size. Both quotes were significantly higher than the lowest OFF contract price of \$306 per rail. Therefore we used the lowest OFF contract price as the benchmark for evaluating the other OFF contracts.

d. RAIL CARS

Iraq contracted with a supplier in Austria for rail cars with a price of \$248,529 per rail car. We consulted with a U.S. supplier, who advised that a rail car of similar size would cost approximately \$260,000.

10. MOTORCYCLES

Iraq contracted with various suppliers located in 3 countries (UAE, Russia and Lebanon), for motorcycles. A total of five contracts were evaluated and the OFF contract prices ranged from \$863 to \$8,345, per motorcycle. We searched the Internet and contacted various other motorcycle suppliers to find pricing for similar motorcycles. For most of the motorcycles, the best price we found is significantly higher than the OFF contract price. However, for the MZ ETZ Motorcycles (COMM 1200334), we found lower prices on an Internet price list.

PRICING DETAILS MOTORCYCLES

COMM	Mission	Date	Description	Size	Qty	Contract (in USD)			Analysis (in USD)			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Difference Unit	Total Difference	
1200540	UAE	10/7/2002	JAWA Motorcycle	640/350cc	682	1,570	108,365	1,179,105	2,500	-	-	
901345	Russia	6/20/2001	IZH PLANETA Motorcycles	model 5-01	2,500	863	121,615	2,279,715	1,300	-	-	
901345	Russia	6/21/2001	IZH PLANETA Motorcycles	w/ side car	500	1,219		609,400	2,950	-	-	
902034	Russia	5/6/2002	IMZ Ural with Side Car		2,000	4,258	1,536,685	10,052,685	6,815	-	-	
1200334	UAE	12/1/2001	MZ ETZ Motorcycles	w/ side car	75	1,685	5,708	132,062	1,650	-	-	
1200334	UAE	12/1/2001	MZ ETZ Motorcycles		75	1,618	5,708	127,029	1,300	318	23,821	19%
1001581	Lebanon	12/4/2001	Suzuki Police	9500 rpm	100	8,345	114,437	948,937	9,944	-	-	
TOTAL					5,932		1,892,517	15,328,933			23,821	

11. BOATS

The two contracts evaluated are for four mooring boats (COMM 702090) and five 24-meter fast steel patrol boats (COMM 801773). The contract for mooring boats did not contain detail specifications as to the size of the boat or type of engine. However, based on the Internet research we performed, the price appears to be reasonable. We consulted a US supplier who advised the cost of a fast patrol boat of this size would be in the \$2 - \$3 million range.

**PRICING DETAIL
BOATS**

COMM	Mission	Date	Description	Size	Qty	Contract (in USD)			Analysis (in USD)			% Diff.
						Unit Price	Spares	Contract Value	Unit Price	Difference Unit	Total Difference	
702090	Malaysia	10/11/2000	Mooring Boat		4	200,000		800,000	200,000	-	-	
801773	China	5/2/2001	Fast Steel Patrol Boat	24 Meters	5	2,313,335	794,796	12,361,471	2,500,000	-	-	
TOTAL					9		794,796	13,161,471			-	

PASSENGER VEHICLES & LIGHT TRUCKS

SUMMARY OF EVALUATION OF PASSENGER VEHICLES AND LIGHT TRUCKS

Description	Total Contracts				Potentially Overpriced				Reasonably Priced		Inconclusive	
	No.	(\$000) Value	Qty	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No.	(\$000) Value
FIAT DUCATO PICKUP	1	5,628	250	938	-	-	-	-	1	5,628	-	-
GM TRUCKS	3	4,377	165	571	1	3,066	249	8%	2	1,310	-	-
HYUNDAIS	9	24,783	1,650	717	3	9,525	1,226	13%	6	15,258	-	-
ISUZU TROOPERS	1	218	10	17	-	-	-	-	1	218	-	-
MERCEDES BENZ S320L SEDAN	2	16,469	300	936	-	-	-	-	2	16,469	-	-
NISSAN MAXIMA	1	5,242	291	524	-	-	-	-	1	5,242	-	-
NISSAN PATHFINDER	1	1,021	50	-	-	-	-	-	1	1,021	-	-
NISSAN PATROL STATION WAGONS	13	31,902	1,589	943	7	19,227	2,593	13%	6	12,674	-	-
NISSAN PICKUPS	20	106,728	8,482	10,962	16	50,591	5,111	10%	4	56,137	-	-
OPEL ASTRA	1	91,517	8,500	8,830	-	-	-	-	1	91,517	-	-
PEUGEOT SEDANS	1	76,973	5,000	11,658	-	-	-	-	1	76,973	-	-
PROTON WIRA SALOON CARS	1	40,478	5,000	-	-	-	-	-	1	40,478	-	-
TOYOTA COROLLA	2	14,003	1,100	-	1	5,242	1,153	22%	1	8,761	-	-
TOYOTA DYNA TRUCKS	5	9,491	436	-	4	9,382	1,572	17%	1	109	-	-
TOYOTA HILUX PICKUPS	43	29,618	2,193	2,342	27	24,118	3,343	14%	16	5,500	-	-
TOYOTA LANDCRUISER	22	52,923	1,890	3,646	12	23,072	2,359	10%	10	29,851	-	-
TOYOTA MISC TRUCKS	9	2,057	121	112	8	1,637	184	11%	1	420	-	-
TOTAL	135	513,426	37,027	42,197	79	145,860	17,790	12%	56	367,566	-	-

We analyzed the OFF contracts and vehicle specifications to determine if equivalent models are sold in the U.S. If the vehicle is available in the U.S., we obtained the manufacturer's invoice prices and suggested retail pricing. Using the average of dealer invoice and manufacturer's suggested retail prices provided a reasonable estimate of market pricing. Many of the vehicle models and/or configurations are not sold in the U.S. To obtain comparative information, we searched the Internet and obtained pricing figures from a variety of international commercial sources as well as foreign municipal purchases.

We noted the following:

- Generally, the OFF contract prices were less than the best prices we found.
- There is wide variability in the price per vehicle from supplier to supplier that does not appear to be driven merely by potential quantity discounts. For example, the lowest price for a Nissan Patrol Station Wagon was a contract for four vehicles for approximately \$19,000 each. The highest was a contract for 94 vehicles, priced at \$29,000 each.
- The contracts that appear to have the lowest prices are those that are between a UN Agency (e.g., UNICEF, WHO, UNOPS, etc.) and the supplier. In most cases, the supplier was the producer of the goods (e.g., Toyota, Nissan, etc.). Very few have what appears to be a middleman.

When the same makes and models were included in multiple OFF contracts, we compared the contract prices to the commercial prices we found and to the other OFF contracts. As noted above, the best commercial prices were generally higher than the best OFF contract price. When this occurred, we computed potential overpricing based on the best OFF contract price because it appears that better prices may be available through negotiation or direct from the manufacturer.

Our analysis did not include specific consideration for potential fleet (volume) discounts or shipping and insurance costs. In the absence of registered dealerships in Iraq, the value of fleet discounts would generally be offset by the additional costs to ship vehicles to Iraq. Our research indicates the value of fleet discounts available to U.S. buyers typically start at \$300 and could be as high as \$2,000 per vehicle. We also observed that UN humanitarian organizations were able to obtain quantity discounts in the 7 percent to 8 percent range when contracting directly with Japanese car manufacturers. However, these discounts are potentially offset by transportation costs, which can also range from \$300 to \$2,000 per vehicle.

Many of the contracts included spare parts. The spares are normally separately identified and separately priced. We selected a number of common spare parts for various vehicles and compared the contract prices to commercial prices found on the internet. The evaluated spares were generally reasonably priced.

The schedules that follow provide details, by vehicle type, of the quantity under contract, the contract prices and the results of our pricing analysis. Note that some contracts included multiple vehicle makes or models and are therefore listed more than once.

VEHICLE PRICING DETAILS

COMM	Mission	Date	Description	Qty	Contract (in USD)			Analysis		% Diff.	
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit		Total Overpricing
FIAT DUCATO PICKUP											
702790	Spain	10/24/01	Fiat Ducato Pickup	250	18,760	938,014	5,628,093	19,339	-	-	
GM TRUCKS											
802524	Jordan	05/30/01	GM Blazer	100	26,663	399,944	3,066,238	24,172	2,491	249,095	8%
702173	UAE	09/28/00	GM LUV Pickup	50	15,706	117,795	903,095	17,962	-	-	
702174	UAE	09/28/00	GM Silverado Pickup	15	23,611	53,124	407,289	25,736	-	-	
TOTAL				165		570,863	4,376,622			249,095	
HYUNDAIS											
1200439	UAE	09/11/02	Hyundai Accent	200	9,212	-	1,842,365	11,236	-	-	
1100548	UAE	04/25/02	Hyundai Elantra	200	10,164	382,256	2,415,064	10,164	-	-	
1200543	UAE	12/18/02	Hyundai Elantra	250	12,848	-	3,211,886	10,164	2,684	670,876	21%
700917	Russia	10/29/02	Hyundai Galloper	120	13,900	166,800	1,834,800	13,900	-	-	
800829	Turkey	10/29/02	Hyundai Galloper	40	17,319	36,905	729,676	13,900	3,419	136,771	19%
1200440	UAE	09/11/02	Hyundai Sonata	200	15,661	-	3,132,167	15,352	-	-	
602102	UAE	01/25/02	Hyundai Terracan	300	18,611	-	5,583,275	17,217	1,394	418,310	7%
602103	UAE	01/23/02	Hyundai Terracan	300	17,217	-	5,164,965	17,217	-	-	
1200248	Russia	08/23/02	Hyundai XG	40	18,435	131,474	868,885	23,322	-	-	
TOTAL				1,650		717,435	24,783,082			1,225,957	
ISUZU											
1030661	Russia	04/01/02	Isuzu Troopers	10	20,031	17,415	217,723	29,553	-	-	
MERCEDES BENZ											
1100075	Jordan	02/04/02	Mercedes Benz S-320	100	51,037	-	5,103,673	51,565	-	-	
1100108	UAE	02/04/02	Mercedes Benz S-320	200	52,145	936,256	11,365,238	51,565	-	-	
TOTAL				300		936,256	16,468,911			-	
NISSAN MAXIMA											
602071	UAE	10/02/01	Nissan Maxima	291	16,211	524,157	5,241,567	24,243	-	-	
NISSAN PATHFINDER											
1200502	UAE	11/21/02	Nissan Pathfinder	50	20,415	-	1,020,763	27,181	-	-	

VEHICLE PRICING DETAILS

COMM	Mission	Date	Description	Qty	Contract (in USD)			Analysis			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
NISSAN PATROL STATION WAGONS											
811256	UNICEF	09/06/02	Nissan Patrol	4	19,107	3,417	79,845	19,107	-	-	
811257	UNICEF	09/06/02	Nissan Patrol	2	19,107	1,708	39,922	19,107	-	-	
910590	UNICEF	11/22/02	Nissan Patrol	6	19,107	5,125	119,767	19,107	-	-	
902041	UAE	05/28/02	Nissan Patrol	500	19,336	-	9,667,969	19,107	-	-	
902041	UAE	05/28/02	Nissan Pickup	250	10,656	-	2,664,062	10,315	-	-	
710725	UNICEF	12/12/01	Nissan Patrol	2	19,592	1,936	41,120	19,107	-	-	
711008	UNICEF	09/06/02	Nissan Patrol	3	19,592	2,903	61,680	19,107	-	-	
1200111	Jordan	01/02/02	Nissan Patrol	60	20,862	112,712	1,364,405	19,107	1,755	105,275	8%
1200472	UAE	09/18/02	Nissan Patrol	191	20,975	400,614	4,406,758	19,107	1,868	356,712	8%
1200500	UAE	09/25/02	Nissan Patrol	400	20,975	-	8,389,831	19,107	1,868	747,043	9%
1000713	Egypt	03/21/02	Nissan Patrol	50	22,740	95,000	1,232,000	19,107	3,633	181,652	15%
1230549	India	02/18/03	Nissan Patrol	25	25,892	67,040	714,332	19,107	6,785	169,618	24%
710089	Japan	03/21/00	Nissan Patrol	2	28,676	-	57,352	19,107	9,569	19,139	33%
1201426	UAE	07/10/02	Nissan Patrol	94	29,894	252,721	3,062,790	19,107	10,787	1,014,013	33%
TOTAL				1,589		943,177	31,901,833			2,593,451	
NISSAN PICKUPS											
1201410	UAE	02/05/02	Nissan Cabstar Flatbed	317	14,711	699,526	5,363,034	15,079	-	-	
1200349	UAE	08/30/02	Nissan Cabstar Flatbed	196	15,079	295,552	3,251,068	15,079	-	-	
710972	UNESCO	08/01/02	Nissan Cabstar Flatbed	2	16,308	5,931	38,547	15,079	1,229	2,458	6%
710972	UNESCO	08/01/02	Nissan Patrol	2	21,543	4,383	47,470	19,107	2,436	4,873	10%
1101125	UAE	06/17/02	Nissan Patrol	40	25,175	-	1,006,992	19,107	6,068	242,713	24%
710972	UNESCO	08/01/02	Nissan Patrol Pickup	2	18,262	3,463	39,988	13,211	5,052	10,103	25%
1201413	UAE	03/22/02	Nissan Pickup	1,171	10,179	2,383,946	14,303,678	10,315	-	-	
1000840	Syria	11/28/01	Nissan Pickup	3,000	10,315	2,275,364	33,219,000	10,315	-	-	
1101125	UAE	06/17/02	Nissan Pickup	200	11,089	-	2,217,886	10,315	775	154,976	7%
900064	U.A.E.	03/30/01	Nissan Pickup	887	11,188	1,984,773	11,908,638	10,315	874	774,859	7%
1200405	UAE	09/06/02	Nissan Pickup	1,931	11,559	2,232,105	24,553,156	10,315	1,245	2,403,655	10%
1200503	UAE	09/25/02	Nissan Pickup	130	11,559	-	1,502,712	10,315	1,245	161,821	11%
902097	Russia	06/05/02	Nissan Pickup	38	11,665	44,328	487,604	10,315	1,351	51,323	11%
801677	UAE	02/13/01	Nissan Pickup	215	12,235	526,123	3,156,738	10,315	1,921	412,987	13%
801801	UAE	02/23/02	Nissan Pickup	108	12,235	264,285	1,585,710	10,315	1,921	207,454	13%
930577	Lebanon	11/02/01	Nissan Pickup	125	13,130	164,129	1,805,417	10,315	2,816	351,969	19%
930577	Lebanon	11/02/01	Mitsubishi Bus (25 Seats)	20	32,278	64,555	710,110	45,612	-	-	
910666	UNICEF	12/27/02	Nissan Pickup	1	14,005	568	14,573	10,315	3,690	3,690	25%
910667	UNICEF	12/27/02	Nissan Pickup	2	14,005	1,136	29,146	10,315	3,690	7,380	25%
910668	UNICEF	12/27/02	Nissan Pickup	1	14,005	568	14,573	10,315	3,690	3,690	25%
910669	UNICEF	12/27/02	Nissan Pickup	1	14,005	568	14,573	10,315	3,690	3,690	25%
910670	UNICEF	12/27/02	Nissan Pickup	2	14,005	1,136	29,146	10,315	3,690	7,380	25%
1200118	Egypt	06/06/02	Nissan Pickup	50	14,806	-	740,318	10,315	4,492	224,590	30%
710972	UNESCO	08/01/02	Nissan Pickup 4x4	4	16,426	6,132	71,834	14,567	1,859	7,436	10%
710972	UNESCO	08/01/02	Nissan Pickup 4x4	2	16,426	3,463	36,314	14,567	1,859	3,718	10%
1230380	Jordan	12/22/02	Nissan Pickup 4x4	35	16,571	-	579,980	14,567	2,004	70,150	12%
TOTAL				8,482		10,962,036	106,728,203			5,110,915	

VEHICLE PRICING DETAILS

COMM	Mission	Date	Description	Qty	Contract (in USD)			Analysis		% Diff.	
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit		Total Overpricing
OPEL ASTRA											
900446	Tunisia	04/23/01	Opel Astra	8,500	9,728	8,830,064	91,516,724	14,723	-	-	
PEUGEOT SEDANS											
1101710	France	09/13/02	Peugeot 406	5,000	13,063	11,658,057	76,972,907	25,187	-	-	
PROTON WIRA											
1200291	Malaysia	10/02/02	Proton Wira	5,000	8,096	-	40,477,522	14,215	-	-	
TOYOTA COROLLA											
1200057	Russia	11/8/2001	TOYOTA COROLLA Xli	750	11,682		8,761,483	11,682	-	-	
1200119	Egypt	4/30/2002	TOYOTA COROLLA Xli	350	14,977		5,241,963	11,682	3,295	1,153,271	22%
TOTAL				1,100		-	14,003,446			1,153,271	
TOYOTA DYNA TRUCKS											
702907	UAE	10/2/2002	TOYOTA DYNA 250 2.5 TON	160	22,792		3,646,764	18,161	4,631	741,004	20%
710713	Jordan	11/21/2001	TOYOTA DYNA 300 3.5 TON	6	18,226		109,355	18,161	-	-	
801708	UAE	12/26/2000	TOYOTA DYNA 300 3.5 TON	200	19,649		3,929,871	18,161	1,488	297,671	8%
901580	Lebanon	7/14/2001	TOYOTA DYNA 400 2 TON	10	28,191		281,909	18,161	10,030	100,299	36%
1200539	UAE	10/7/2002	TOYOTA DYNA 250 2.5 TON	60	25,384	-	1,523,043	18,161	7,223	433,383	28%
TOTAL				436		-	9,490,942			1,572,357	

VEHICLE PRICING DETAILS

COMM	Mission	Date	Description	Qty	Contract (in USD)			Analysis			% Diff.
					Unit Price	Spare	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
TOYOTA HILUX PICKUPS											
801314	UAE	8/11/2000	TOYOTA HILUX 2-DOOR 2WD	268	10,181	545,689	3,274,129	10,181	-	-	
811547	UNICEF	12/11/2002	TOYOTA HILUX 2-DOOR 2WD	8	11,341	-	90,728	10,181	1,160	9,282	10%
910412	UNICEF	7/29/2002	TOYOTA HILUX 2-DOOR 2WD	3	11,360	3,209	37,289	10,181	1,179	3,538	9%
901724	UAE	7/23/2001	TOYOTA HILUX 2-DOOR 2WD	100	13,485	-	1,348,511	10,181	3,304	330,436	25%
730812	UAE	9/30/2000	TOYOTA HILUX 4-DOOR 2WD	106	10,650	260,168	1,389,068	10,650	-	-	
910420	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	4	11,416	3,767	49,433	10,650	766	3,066	6%
910435	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	4	11,416	3,767	49,433	10,650	766	3,066	6%
910443	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	5	11,416	4,708	61,791	10,650	-	-	
910442	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	1	11,416	942	12,358	10,650	766	766	6%
910498	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	1	11,416	942	12,358	10,650	766	766	6%
901671	Lebanon	5/24/2001	TOYOTA HILUX 4-DOOR 2WD	500	11,618	126,618	5,935,858	10,650	968	484,240	8%
901988	Russia	10/25/2001	TOYOTA HILUX 4-DOOR 2WD	1,000	12,734	1,273,375	14,007,124	10,650	2,084	2,083,749	15%
910733	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	1	13,302	942	14,244	10,650	2,652	2,652	19%
910734	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 2WD	2	13,302	1,884	28,488	10,650	2,652	5,304	19%
1101625	Egypt	6/29/2002	TOYOTA HILUX 4-DOOR 2WD	50	15,699	-	784,941	10,650	5,049	252,441	32%
811088	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	2	16,542	1,661	34,746	16,542	-	-	
811090	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	2	16,542	1,661	34,746	16,542	-	-	
811178	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	2	16,542	1,661	34,746	16,542	-	-	
811179	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	4	16,542	3,323	69,492	16,542	-	-	
811180	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	7	16,542	5,814	121,611	16,542	-	-	
811087	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	1	16,729	2,699	19,428	16,542	-	-	
811091	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 4WD	1	16,729	2,699	19,428	16,542	-	-	
811317	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	1	17,487	1,451	18,938	16,542	-	-	
811314	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	6	17,487	8,709	113,630	16,542	-	-	
811316	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	11	17,642	15,966	210,029	16,542	1,100	12,097	6%
811313	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	6	17,642	8,709	114,561	16,542	1,100	6,598	6%
811315	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	9	17,642	13,063	171,842	16,542	1,100	9,898	6%
811318	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	1	17,642	1,451	19,094	16,542	1,100	1,100	6%
811319	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	2	17,642	2,903	38,187	16,542	1,100	2,200	6%
811320	WHO	10/31/2002	TOYOTA HILUX 4-DOOR 4WD	4	17,642	5,806	76,375	16,542	1,100	4,399	6%
710238	WHO	7/2/2002	TOYOTA HILUX 4-DOOR 4WD	2	18,020	4,700	40,740	16,729	1,291	2,582	6%
710647	FAO	9/25/2001	TOYOTA HILUX 4-DOOR 4WD	19	18,895	-	359,012	16,542	2,353	44,707	12%
710225	WHO	6/7/2002	TOYOTA HILUX 4-DOOR 4WD	2	19,386	3,500	42,271	16,542	2,843	5,686	13%
710229	WHO	6/7/2002	TOYOTA HILUX 4-DOOR 4WD	1	19,386	1,750	21,136	16,542	2,843	2,843	13%
710234	WHO	6/7/2002	TOYOTA HILUX 4-DOOR 4WD	2	19,386	3,500	42,271	16,542	2,843	5,686	13%
910430	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	1	14,796	1,079	15,875	14,796	-	-	
910432	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	2	14,796	2,158	31,751	14,796	-	-	
910722	UNICEF	7/29/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	3	14,796	3,238	47,626	14,796	-	-	
811605	UNDP	12/13/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	12	15,575	2,977	189,879	14,796	-	-	
711132	UNDP	12/13/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	22	16,003	5,367	357,432	14,796	1,207	26,548	7%
811547	UNICEF	12/11/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	4	16,632	-	66,528	14,796	1,836	7,343	11%
910016	WFP	3/1/2002	TOYOTA HILUX 4-DOOR 4WD DIESEL	5	17,796	8,462	97,444	14,796	3,000	15,000	15%
710773	Denmark	11/27/2001	TOYOTA HILUX 4-DOOR 4WD DIESEL	1	18,105	-	18,105	14,796	3,309	3,309	18%
710774	Denmark	11/1/2001	TOYOTA HILUX 4-DOOR 4WD DIESEL	4	18,105	-	72,421	14,796	3,309	13,237	18%
910443	UNICEF	7/29/2002	TOYOTA LANDCRUISER GAS 136HP G	1	21,125	1,619	22,744	21,125	-	-	
TOTAL				2,193		2,341,939	29,617,842			3,342,541	

VEHICLE PRICING DETAILS

COMM	Mission	Date	Description	Qty	Contract (in USD)			Analysis			% Diff.
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit	Total Overpricing	
TOYOTA LANDCRUISER											
810008	UNOPS	12/05/00	NISSAN PICKUP 4X4	3	19,484	-	58,452	14,567	4,917	14,752	25%
1310002	UNOPS	4/16/2003	TOYOTA HILUX 4-DOOR 4WD	1	20,897	-	20,897	16,542	4,355	4,355	21%
1310001	UNOPS	4/16/2003	TOYOTA HILUX 4-DOOR 4WD DIESEL	2	16,639	-	33,277	14,796	-	-	
811084	UNICEF	3/8/2002	TOYOTA LANDCRUISER 4WD TRUCK	1	20,241	-	20,241	20,241	-	-	
810726	Jordan	11/29/2002	TOYOTA LANDCRUISER 4WD TRUCK	1	25,385	-	25,385	20,241	5,144	5,144	20%
810011	Japan	12/22/2000	TOYOTA LANDCRUISER AMBULANCE	8	34,613	-	276,904	47,922	-	-	
810338	UNICEF	8/24/2001	TOYOTA LANDCRUISER AUDIO VISUAL VAN	1	30,063	-	30,063	30,063	-	-	
1310001	UNOPS	4/16/2003	TOYOTA LANDCRUISER DIESEL	6	21,732	-	130,395	21,635	-	-	
811063	WFP	3/1/2002	TOYOTA LANDCRUISER DIESEL	4	22,258	9,534	98,565	21,635	-	-	
711149	UNICEF	8/27/2002	TOYOTA LANDCRUISER DIESEL	1	23,336	-	23,336	21,635	1,701	1,701	7%
1010009	UNOPS	2/5/2003	TOYOTA LANDCRUISER DIESEL	15	25,773	33,765	420,355	21,635	4,137	62,062	15%
1310002	UNOPS	4/16/2003	TOYOTA LANDCRUISER DIESEL	1	28,118	-	28,118	21,635	6,483	6,483	23%
810011	UNOPS	12/22/2000	TOYOTA LANDCRUISER DIESEL	3	28,534	-	85,603	21,635	6,899	20,697	24%
810008	UNOPS	12/5/2000	TOYOTA LANDCRUISER DIESEL	8	28,567	-	228,540	21,635	6,932	55,458	24%
910444	UNICEF	7/29/2002	TOYOTA LANDCRUISER GAS 136HP G	1	21,125	1,619	22,744	21,125	-	-	
910441	UNICEF	7/29/2002	TOYOTA LANDCRUISER GAS 136HP G	1	21,125	1,619	22,744	21,125	-	-	
810727	UNICEF	7/17/2001	TOYOTA LANDCRUISER GAS 136HP G	1	22,163	1,912	24,075	21,125	-	-	
1200542	UAE	9/21/2002	TOYOTA LANDCRUISER GAS 136HP G	20	27,715	-	554,305	21,125	6,591	131,813	24%
1001312	UAE	?	TOYOTA LANDCRUISER GAS 136HP G	100	27,802	417,029	3,197,225	21,125	6,677	667,733	21%
1300030	Egypt	?	TOYOTA LANDCRUISER GAS 136HP G	10	32,210	64,419	386,516	21,125	11,085	110,850	29%
630663	UAE	11/29/2002	TOYOTA LANDCRUISER GAS 240 HP GX-R	25	24,800	80,000	700,000	24,800	-	-	
1300128	Russia	12/12/2001	TOYOTA LANDCRUISER GAS 240 HP GX-R	1,000	25,397	2,345,290	27,742,077	24,800	-	-	
1100305	Lebanon	5/12/2001	TOYOTA LANDCRUISER GAS 240 HP GX-R	40	25,673	-	1,026,934	24,800	-	-	
901987	Russia	10/25/2001	TOYOTA LANDCRUISER GAS 240 HP GX-R	600	26,447	587,711	16,455,922	24,800	1,647	988,210	6%
1310002	UNOPS	4/16/2003	TOYOTA LANDCRUISER GAS 240 HP GX-R	1	29,382	-	29,382	24,800	4,582	4,582	16%
710208	WHO	6/30/2000	TOYOTA LANDCRUISER GAS 240 HP GX-R	1	30,987	2,900	33,887	24,800	6,187	6,187	18%
1200542	UAE	9/21/2002	TOYOTA LANDCRUISER GAS 240 HP GX-R	10	32,021	-	320,205	24,800	7,221	72,205	23%
1200051	Saudi Arabia	10/24/2001	TOYOTA LANDCRUISER GAS 240 HP GX-R	20	32,957	66,681	725,820	24,800	8,157	163,139	22%
1300030	Egypt	?	TOYOTA LANDCRUISER GAS 240 HP GX-R	5	33,509	33,509	201,053	24,800	8,709	43,544	22%
TOTAL				1,890		3,645,991	52,923,019			2,358,914	

VEHICLE PRICING DETAILS

COMM	Mission	Date	Description	Qty	Contract (in USD)			Analysis		% Diff.	
					Unit Price	Spares	Contract Value	Unit Price	Overprice Per Unit		Total Overpricing
TOYOTA MISC TRUCKS											
630682	China	10/12/1999	TOYOTA BQ1020	40	9,455	41,800	420,000	10,650	-	-	
910280	UNOPS	7/29/2002	TOYOTA DYNA W/ CANVAS HOOD	8	18,161	5,163	150,454	18,161	-	-	
1010001	UNOPS	7/29/2002	TOYOTA DYNA W/ CANVAS HOOD	8	20,106	5,163	166,009	18,161	1,945	15,559	9%
811093	UNICEF	3/8/2002	TOYOTA HILUX 2-DOOR 2WD	5	11,951	5,334	65,092	10,181	1,771	8,854	14%
811092	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 2WD	4	13,074		52,294	10,650	2,424	9,694	19%
811093	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 2WD	2	13,157	1,661	27,974	10,650	2,507	5,013	18%
811095	UNICEF	3/8/2002	TOYOTA HILUX 4-DOOR 2WD	2	13,157	1,661	27,974	10,650	2,507	5,013	18%
1010001	UNOPS	8/12/2002	TOYOTA HILUX 4-DOOR 2WD	6	13,594	3,754	85,316	10,650	2,944	17,661	21%
910280	UNOPS	8/12/2002	TOYOTA HILUX 4-DOOR 2WD	5	13,639	3,129	71,323	10,650	2,989	14,944	21%
710799	UNICEF	11/29/2001	TOYOTA HILUX 4-DOOR 2WD	2	14,956		29,911	10,650	4,306	8,611	29%
710781	UNICEF	11/29/2001	TOYOTA HILUX 4-DOOR 2WD	1	14,956		14,956	10,650	4,306	4,306	29%
710277	WHO	9/19/2000	TOYOTA HILUX 4-DOOR 4WD	2	19,333	4,841	43,507	16,542	2,791	5,581	13%
1010001	UNOPS	8/12/2002	TOYOTA LANDCRUISER DIESEL	13	21,635	11,906	293,163	21,635	-	-	
910280	UNOPS	8/12/2002	TOYOTA LANDCRUISER DIESEL	13	22,944	11,906	310,178	21,635	1,309	17,015	5%
811092	UNICEF	3/8/2002	TOYOTA LANDCRUISER GAS 136HP G	3	26,770	4,952	85,262	21,125	5,645	16,935	20%
811093	UNICEF	3/8/2002	TOYOTA LANDCRUISER GAS 136HP G	2	26,770	3,302	56,841	21,125	5,645	11,290	20%
811095	UNICEF	3/8/2002	TOYOTA LANDCRUISER GAS 136HP G	1	26,770	1,651	28,421	21,125	5,645	5,645	20%
710781	UNICEF	11/29/2001	TOYOTA LANDCRUISER GAS 136HP G	1	28,943		28,943	21,125	7,818	7,818	27%
710799	UNICEF	11/29/2001	TOYOTA LANDCRUISER GAS 136HP G	1	28,943		28,943	21,125	7,818	7,818	27%
710277	WHO	9/1/2000	TOYOTA LANDCRUISER GAS 136HP G	2	32,200	5,800	70,200	21,125	11,075	22,151	32%
TOTAL				121		112,021	2,056,760			183,908	

WATER AND SANITATION

The water and sanitation category includes a wide array of equipment – pipes, pumps, compact drinking water treatment units, units for waste water, rehabilitation of plants, and construction of plants. These contracts are often broken down into detailed bills of material for individual items. However, many items are described generically, lacking sufficient detail to comparatively analyze with other suppliers. Sometimes, materials are supported elsewhere in the file by company brochures that provide specifications; however, the sheer quantity of parts in these listings would require a Herculean effort to determine comparability, even if side-by-side comparisons were done for high-dollar parts only. We did, in fact, perform one such analysis on water pumps, a high-dollar item, and found that there were either dissimilarities in the equipment among contracts that did not permit comparison, or a combination of units of equipment into priced components that masked individual prices. Over half of our findings in this category were inconclusive as a result of these circumstances.

SUMMARY OF EVALUATION OF WATER & SANITATION SECTOR

Description	Note	Total Contracts			Potentially Overpriced				Reasonably Priced		Inconclusive	
		No.	(\$000) Value	(\$000) Spares	No.	(\$000) Value	Potential Overpricing	Percent	No.	(\$000) Value	No	(\$000) Value
REHAB OF WATER TREATMENT PLANT	1	1	75,519	-	-	-	-	-	-	-	1	75,519
ELECTRO MECHANICAL EQUIPMENT	2	1	21,780	-	-	-	-	-	1	21,780	-	-
WATER TREATMENT PLANT/EQUIPMENT	3	4	46,705	178	-	-	-	-	1	10,014	3	36,691
PIPES & FITTINGS	4	15	108,568	-	7	59,947	15,662	26%	8	48,621	-	-
DREDGER	5	3	23,982	612	-	-	-	-	3	23,982	-	-
COMPACT SEWAGE UNITS	6	2	27,748	713	1	12,600	5,462	43%	1	15,148	-	-
SEWAGE NETWORK	7	1	16,165	-	-	-	-	-	-	-	1	16,165
WATER PUMPS & SPARES	8	5	23,935	23,777	1	158	95	60%	-	-	4	23,777
MECHANICAL EQUIPMENT	9	1	19,255	-	-	-	-	-	-	-	1	19,255
TOTAL		33	363,657	25,281	9	72,705	21,218	29%	14	119,545	10	171,407

1. REHABILITATION OF WATER TREATMENT PLANT

This is a contract with a Russian firm to rehabilitate boilers and auxiliary equipment in the water treatment plant at Hartha. Comparison with pricing of U.S. projects did not yield a sufficient basis for reaching a conclusion on this contract.

2. ELECTRO MECHANICAL EQUIPMENT

This Turkish contract is for procurement of equipment for the Basrah Sewerage Treatment Plant and eleven pumping stations. We used a U.K. project detailed on the Internet that appeared to be similar, extrapolated it to account for the size of the Iraqi effort, and found the contract price to be within range of the comparison model.

3. WATER TREATMENT PLANTS AND EQUIPMENT

Of these four contracts with France, India and Greece, only one of the two Indian contracts had adequate specifications to permit an evaluation. We compared this contract for the construction of a water treatment plant in Al-Qush with four apparently similar projects in various countries. We found the pricing within a reasonable range of these similar projects.

4. PIPES AND FITTINGS

This category represents a variety of pipes for water and sewage needs. It includes polyvinylchloride, ductile iron, casing pipes, pipe fittings, and accessories. The accompanying chart compares 15 contracts, submitted by the missions of Egypt, Turkey, Iran, Jordan, China and the United Nations Children's Fund. Our analysis used the best independently quoted price, if available. Our analysis includes an estimate of 20 percent shipping and insurance cost based on discussions with one of the U.S. suppliers. Where we were unable to obtain an outside quote, we compared similar items among these OFF contracts. If there was a lower price among the OFF contracts, we used that price for our analysis. If the comparison was between only one OFF price and an independent quote, we used the independent quote, even if it was higher than the OFF price. In

this last situation (lower OFF price and higher quote) we note that either choice puts the item in the reasonable category.

UNICEF has four contracts for pipes. The UNICEF web site indicates that the Fund makes water and sanitation purchases in support of its mission, with the intent to transition such procurement functions to local governments after initial purchases are made. The supplier of the UNICEF casing pipes is a firm in France. We obtained a quote from a U.S. supplier that was higher than the French prices. The French prices were thus considered reasonable. UNICEF was the only mission where contract prices were consistently reasonable. The remaining contracts reflect mixed results, with some prices higher or lower than our benchmark figures.

PRICING DETAILS PIPES & FITTINGS

COMM	Mission	Date	Description	Qty	UM (1)	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice/Unit	Total Overpricing	
1200401	Turkey	9/4/2002	1000 mm UPVC Pipe	10,000	ML	184.67	1,846,700	184.67	-	-	
50720	Egypt	3/16/1999	110 mm UPVC Pipe	210,000	ML	2.00	420,000	0.73	1.27	266,700	64%
50720	Egypt	3/16/1999	160 mm UPVC Pipe	150,000	ML	4.00	600,000	3.09	0.91	136,500	23%
1300131	Turkey	11/11/2002	160 mm UPVC Pipe	900,000	M	4.86	4,374,000	3.09	1.77	1,593,000	36%
800825	Turkey	11/11/2002	200 mm UPVC Pipe	80,000	M	6.73	538,400	3.82	2.91	232,800	43%
1300129	Turkey	11/11/2002	200 mm UPVC Pipe	80,000	M	3.82	305,600	3.82	-	-	
50720	Egypt	3/16/1999	225 mm UPVC Pipe	110,000	ML	5.00	550,000	4.46	0.54	59,400	11%
600824	Turkey	10/17/1999	225 mm UPVC Pipe 618	400,000	M	11.50	4,600,000	27.52	-	-	
600824	Turkey	10/17/1999	225 mm UPVC Pipe 619	500,000	M	5.50	2,750,000	27.52	-	-	
800825	Turkey	11/11/2002	250 mm UPVC Pipe	50,000	M	10.44	522,000	4.46	5.98	299,000	57%
1300129	Turkey	11/11/2002	250 mm UPVC Pipe	50,000	M	4.46	223,000	4.46	-	-	
600718	Egypt	11/11/2002	315 mm UPVC Pipe	200,000	M	12.60	2,520,000	5.63	6.97	1,394,000	55%
1300129	Turkey	11/11/2002	315 mm UPVC Pipe	60,000	M	5.63	337,800	5.63	-	-	
1300131	Turkey	11/11/2002	315 mm UPVC Pipe	150,000	M	10.55	1,582,500	5.63	4.92	738,000	47%
600718	Egypt	11/11/2002	400 mm UPVC Pipe	100,000	M	17.40	1,740,000	8.47	8.93	893,000	51%
800825	Turkey	11/11/2002	400 mm UPVC Pipe	50,000	M	26.52	1,326,000	8.47	18.05	902,500	68%
1300129	Turkey	11/11/2002	400 mm UPVC Pipe	50,000	M	8.47	423,500	8.47	-	-	
600718	Egypt	11/11/2002	500 mm UPVC Pipe	100,000	M	28.80	2,880,000	13.69	15.11	1,511,000	52%
800825	Turkey	11/11/2002	500 mm UPVC Pipe	40,000	M	41.35	1,654,000	13.69	27.66	1,106,400	67%
1200401	Turkey	9/4/2002	500 mm UPVC Pipe	14,000	ML	34.38	481,320	13.49	20.89	292,460	61%
1300129	Turkey	11/11/2002	500 mm UPVC Pipe	40,000	M	13.69	547,600	13.69	-	-	
600718	Egypt	11/11/2002	600 mm UPVC Pipe	100,000	M	37.20	3,720,000	19.13	18.07	1,807,000	49%
800825	Turkey	11/11/2002	600 mm UPVC Pipe	40,000	M	65.60	2,624,000	19.13	46.47	1,858,800	71%
1200401	Turkey	9/4/2002	600 mm UPVC Pipe	20,000	ML	54.60	1,092,000	18.88	35.72	714,400	65%
1300129	Turkey	11/11/2002	600 mm UPVC Pipe	40,000	M	19.13	765,200	19.13	-	-	

(1) M = Meter, ML = Meter Length of 6 meters.

PRICING DETAILS PIPES & FITTINGS (CONTINUED)

COMM	Mission	Date	Description	Qty	UM (1)	Contract (in USD)		Analysis (in USD)			% Diff.
						Unit Price	Contract Value	Unit Price	Overprice/ Unit	Total Overpricing	
1000942	China	1/28/2001	Butterfly Valves, Dia 1400 mm	2	Piece	11,287.30	22,575	6,833.71	4,453.59	8,907	39%
1001600	Jordan	12/26/2001	Butterfly Valves, Dia 1400 mm	3	Piece	6,833.71	20,501	6,833.71	-	-	
1000942	China	1/28/2001	Butterfly Valves, Dia 1600 mm	3	Piece	18,089.00	54,267	11,714.90	6,374.10	19,122	35%
1001600	Jordan	12/26/2001	Butterfly Valves, Dia 1600 mm	3	Piece	11,714.90	35,145	11,714.90	-	-	
810428	UNICEF	9/17/2001	Casing Pipe 12 3/4 In coml grade St-37-2, 5.8 M length	40	Piece	310.88	12,435	682.80	-	-	
810429	UNICEF	9/17/2001	Casing Pipe 12 3/4 In coml grade St-37-2, 5.8 M length	250	Piece	310.88	77,720	682.80	-	-	
810434	UNICEF	9/6/2001	Casing Pipe 12 3/4 In coml grade St-37-2, 5.8 M length	120	Piece	310.88	37,306	682.80	-	-	
810428	UNICEF	9/17/2001	Casing Pipe13 3/8 In coml grade St-37-2, 5.8 M length	140	Piece	350.00	49,000	939.60	-	-	
810429	UNICEF	9/17/2001	Casing Pipe13 3/8 In coml grade St-37-2, 5.8 M length	1,000	Piece	350.00	350,000	939.60	-	-	
810434	UNICEF	9/6/2001	Casing Pipe13 3/8 In coml grade St-37-2, 5.8 M length	100	Piece	350.00	35,000	939.60	-	-	
810446	UNICEF	9/19/2001	Casing Pipe, Mild Steel, grade St-37-2, 8 5/8, 6 mm, 5.8 m length	170	Piece	195.00	33,150	290.40	-	-	
1000942	China	1/28/2001	Collar 1600 mm	10	Piece	1,612.21	16,122	1,093.83	518.38	5,184	32%
1001600	Jordan	12/26/2001	Collar 1600 mm	20	Piece	1,093.83	21,877	1,093.83	-	-	
1000948	China	3/29/2001	Double Flange bend 90 Deg dn 400 mm	100	piece	122.06	12,206	78.00	44.06	4,406	36%
1000948	China	3/29/2001	Double socket bend 90 Deg dn 400 mm	25	piece	166.93	4,173	180.00	-	-	
1000948	China	3/29/2001	Ductile iron pipe 100 mm	200,000	M	11.22	2,244,000	9.00	2.22	444,000	20%
601348	Iran	10/21/1999	Ductile Iron Pipe 1000 mm	12,500	M	182.05	2,275,625	360.00	-	-	
601348	Iran	10/21/1999	Ductile Iron Pipe 1200 mm	12,500	M	261.35	3,266,875	360.00	-	-	
1000948	China	3/29/2001	Ductile iron pipe 150 mm	100,000	M	13.44	1,344,000	11.00	2.44	244,000	18%
1000942	China	1/28/2001	Ductile Iron Pipe 1600 mm	19,600	M	540.68	10,597,328	491.05	49.63	972,748	9%
1001600	Jordan	12/26/2001	Ductile Iron Pipe 1800 mm	20,000	M	491.05	9,821,000	491.05	-	-	
1000948	China	3/29/2001	Ductile iron pipe 200 mm	50,000	M	18.77	938,500	15.60	3.17	158,500	17%
601348	Iran	10/21/1999	Ductile Iron Pipe 900 mm	12,500	M	152.00	1,900,000	360.00	-	-	
1000948	China	3/29/2001	Socket Flange & Flange Spigot 100 mm	200	piece	31.29	6,258	35.00	-	-	
1000948	China	3/29/2001	Socket Flange & Flange Spigot 150 mm	100	piece	52.68	5,268	52.00	-	-	
1000948	China	3/29/2001	Socket Flange & Flange Spigot 300 mm	15	piece	129.19	1,938	129.00	-	-	
1000942	China	1/28/2001	tied dismantling joint, 1400 mm	5	Piece	1,251.88	6,259	1,251.88	-	-	
1001600	Jordan	12/26/2001	tied dismantling joint, 1400 mm	5	Piece	1,745.53	8,728	1,251.88	-	-	
1000942	China	1/28/2001	tied dismantling joint, 1600 mm	8	Piece	1,600.19	12,802	1,600.19	-	-	
1001600	Jordan	12/26/2001	tied dismantling joint, 1600 mm	3	Piece	2,608.53	7,826	2,608.53	-	-	
TOTALS							3,973,422			15,661,827	

(1) M = Meter, ML = Meter Length of 6 meters.

5. DREDGERS

These three contracts, with a UAE company and two French firms, cover reconditioned cutter suction dredgers, diesel dredgers, and secondhand trailing hopper dredgers. Discussions with a U.S. supplier indicated that prices were reasonable for two of the contracts, but the third with the French supplier was exceptionally low. The U.S. quote was \$3.5 million and the French \$1.7 million. We spoke directly to a representative of the French supplier, who, without knowledge of the fact that we were reviewing his firm's contract, quoted a price of \$2.5 million that was more in line with the U.S. vendor's estimate. The representative stated that the firm does not sell used equipment, which might otherwise have accounted for the difference. The difference in the contract is thus unexplained but is not an issue of overpricing.

6. COMPACT SEWAGE UNITS

There are two contracts for compact sewage units, one Macedonian, the other Jordanian. While it is not clear whether the units are precisely identical, a comparison of the two contracts indicates that unit prices on the Macedonian contract at \$126,000 per unit are 43 percent higher than on the Jordanian contract at \$71,382 per unit. Volume differences could explain some of the overage, since the Jordanian contract is for 185 units and the Macedonian contract is for 100. Comparison of individual parts within the compact units was difficult because the specifications in the Macedonian contract were not clear. However, one similar high-dollar item, steel tanks, stood out as higher in the Macedonian contract. Macedonian tanks were about \$171-\$362 per cubic meter, whereas Jordanian tanks ranged from \$45-\$87 per cubic meter. This resulted in potential overpricing of \$5.5 million on the Macedonian contract.

7. SEWAGE NETWORK

Under this contract a Spanish company will provide four sewage treatment plants for the Zafaraniya district in Baghdad. We compared the contract with the prices of two U.K. wastewater projects posted on the Internet but found the range too wide to form an assessment of the Spanish price. Therefore, our pricing analysis is inconclusive.

8. WATER PUMPS AND SPARES

We compared these 5 contracts with 11 other water pump contracts evaluated in other sectors (Agriculture and Oil). We did not find sufficient commonality to provide good insight. However, we were able to obtain an estimate from an outside vendor on the Jordanian contract for horizontal pumps, which, at \$63,230 per unit, led us to conclude that the Jordanian price of \$157,814 per unit is potentially overpriced by \$94,584.

9. MECHANICAL EQUIPMENT

This contract provides mechanical and electrical equipment for the Toz-Kefri water supply scheme. We reviewed water projects in California and Brooklyn in an attempt to price out the Toz-Kefri effort but were unable to form a conclusion using the comparison.

**LISTING OF SUPPLIERS WITH
OVERPRICING EXCEEDING \$5 MILLION**

SUPPLIER	Potentially Overpriced			
	Number Contracts	Value	Potential Overpricing	Percent
GENERAL EST. FOR CEREAL PROCESSING & TRADE	3	154,248,085	68,076,085	44%
CHAIYAPORN RICE CO. LTD.	7	167,142,635	31,598,667	19%
HOLDING CO. FOR FOOD INDUSTRIES	8	121,308,175	26,327,036	22%
VIETNAM DAIRY PRODUCTS COMPANY	2	77,840,748	18,965,748	24%
EMERCOM AGENCY	4	57,533,250	18,814,144	33%
VIETNAM NORTHERN FOOD CORPORATION	3	158,816,501	18,139,842	11%
LLC ALFA ECO	4	60,594,700	17,323,060	29%
JSC RUSSIAN FOOD COMPANY INC.	4	60,251,901	17,296,366	29%
ZAO "SAVAS OIL"	2	47,785,961	17,170,926	36%
AWB LIMITED	1	135,382,046	14,827,046	11%
RUSSIAN ENGINEERING COMPANY	6	85,213,660	13,391,841	16%
ALTAYLAR DIS TICARET LTD	3	28,389,752	11,507,032	41%
MAYODOR TRADING INTERNATIONAL	3	25,710,149	10,516,632	41%
ANWAR AKKAD SON'S CO. TRADE & IND.	3	37,100,000	9,670,000	26%
AL RIYADH INTERNATIONAL FLOWER COS	3	43,009,538	8,646,703	20%
MEDEQUIP FOR TRADING AND	1	23,165,776	8,399,534	36%
SYRABIA INTERNATIONAL FOR BUSINESS	2	44,234,364	8,392,645	19%
SITEA INTERNATIONAL SA	1	75,651,870	8,391,226	11%
AL WASEL & BABEL GENERAL TRADING CO	6	66,247,393	8,325,116	13%
PHOENIX INVESTMENT INTERNATIONAL	6	31,230,296	7,757,515	25%
ZHONGYUAN PETROLEUM EXPLORATION	1	17,233,018	7,676,770	45%
VOCARIMEX	1	32,314,982	7,618,307	24%

**LISTING OF SUPPLIERS WITH
OVERPRICING EXCEEDING \$5 MILLION**

SUPPLIER	Potentially Overpriced			
	Number Contracts	Value	Potential Overpricing	Percent
TECHNOLOGY TRANSFER OF EUROPE	1	24,090,000	7,603,389	32%
BADER ESTABLISHMENT FOR MODERN	1	19,324,638	7,340,345	38%
ALCOR CHEMIE VERTRIEBS GMBH	1	19,611,921	7,164,921	37%
EL HOSAN FOR IMPORT AND EXPORT	6	49,529,469	7,091,089	14%
UNITED ARAB COMPANY FOR INTERNATIONAL TRADING	9	35,588,336	6,923,482	19%
JORDAN STEEL P.L.C.	2	31,820,000	6,260,000	20%
E & E LAND CO.	2	13,574,000	6,067,600	45%
MIDDLE EAST SKAN CONSULTING AND TRADING	2	24,299,916	6,031,603	25%
AL SAADY TRADING CO. LTD.	1	20,997,000	5,982,000	28%
ENERGOMACHEXPORT	2	44,653,919	5,614,990	13%
MAKFLUID D.O.O.	1	12,600,000	5,461,800	43%
KTG KENTFPRD GLOBE L.T.D.	1	12,111,169	5,358,619	44%

SUMMARY OF RESULTS BY COUNTRY

Mission	Total		Potentially Overpriced					Reasonably Priced		Inconclusive	
	Contracts Reviewed	Value	Number Contracts	Percent of Contracts	Value	Potential Overpricing	Percent Overpriced	Number Contracts	Value	Number Contracts	Value
ALGERIA	6	33,967,346	4	67%	26,392,346	5,957,236	23%	2	7,575,000	-	-
AUSTRALIA	2	257,770,417	1	50%	135,382,046	14,827,046	11%	1	122,388,371	-	-
AUSTRIA	2	13,317,366	-	0%	-	-	0%	1	1,380,710	1	11,936,656
BELARUS	6	26,556,065	2	33%	14,068,884	3,608,689	26%	4	12,487,181	-	-
BELGIUM	4	44,199,980	1	25%	7,624,549	2,302,149	30%	2	34,097,907	1	2,477,524
BULGARIA	2	14,398,103	1	50%	13,020,000	3,524,739	27%	1	1,378,103	-	-
CHINA	32	377,044,714	14	44%	84,720,930	13,727,375	16%	15	138,834,746	3	153,489,038
CYPRUS	1	12,111,169	1	100%	12,111,169	5,358,619	44%	-	-	-	-
DENMARK	2	13,430,213	1	50%	1,749,312	521,439	30%	1	11,680,901	-	-
EGYPT	62	510,614,279	41	66%	327,588,744	76,204,116	23%	21	183,025,535	-	-
FAO	9	20,674,028	4	44%	456,192	61,060	13%	5	20,217,836	-	-
FRANCE	22	213,862,896	5	23%	15,692,705	1,939,300	12%	9	119,132,734	8	79,037,457
GERMANY	9	65,150,067	2	22%	21,717,707	2,529,702	12%	5	25,170,697	2	18,261,663
GREECE	1	10,642,631	-	0%	-	-	0%	-	-	1	10,642,631
INDIA	23	212,327,620	12	52%	64,217,508	14,191,536	22%	8	33,903,676	3	114,206,436
INDONESIA	1	6,365,107	1	100%	6,365,107	1,365,107	21%	-	-	-	-
IRAN	1	9,000,000	-	0%	-	-	0%	1	9,000,000	-	-
ITALY	15	118,991,690	1	7%	4,475,000	893,500	20%	10	37,725,725	4	76,790,965
JORDAN	50	299,678,626	27	54%	162,227,026	37,760,089	23%	20	132,916,877	3	4,534,723
KENYA	1	4,300,000	-	0%	-	-	0%	1	4,300,000	-	-
LEBANON	19	97,216,312	8	42%	27,618,815	5,122,898	19%	11	69,597,497	-	-
LIBYA	1	2,113,297	1	100%	2,113,297	701,996	33%	-	-	-	-
MACEDONIA	1	12,600,000	1	100%	12,600,000	5,461,800	43%	-	-	-	-
MALAYSIA	11	144,273,442	4	36%	28,884,175	4,914,366	17%	7	115,389,267	-	-
MOROCCO	3	32,747,661	3	100%	32,747,661	7,283,145	22%	-	-	-	-
OMAN	1	409,858	-	0%	-	-	0%	1	409,858	-	-
PAKISTAN	3	24,467,093	1	33%	3,500,000	435,000	12%	2	20,967,093	-	-
RUSSIA	124	1,829,201,621	51	41%	603,056,185	129,171,844	21%	63	713,249,458	10	512,895,978
SAUDI ARABIA	9	156,881,570	5	56%	57,556,994	11,354,619	20%	4	99,324,576	-	-
SPAIN	5	56,195,446	2	40%	32,003,003	4,814,253	15%	2	8,027,062	1	16,165,381
SUDAN	1	7,016,683	1	100%	7,016,683	1,909,043	27%	-	-	-	-
SWEDEN	3	36,146,386	2	67%	24,299,916	6,031,603	25%	1	11,846,470	-	-
SWITZERLAND	2	95,263,791	2	100%	95,263,791	15,556,147	16%	-	-	-	-

SUMMARY OF RESULTS BY COUNTRY

Mission	Total		Potentially Overpriced					Reasonably Priced		Inconclusive	
	Contracts Reviewed	Value	Number Contracts	Percent of Contracts	Value	Potential Overpricing	Percent Overpriced	Number Contracts	Value	Number Contracts	Value
SYRIA	56	534,576,056	34	61%	337,051,292	112,079,898	33%	20	188,607,531	2	8,917,233
THAILAND	8	193,900,998	7	88%	167,142,635	31,598,667	19%	1	26,758,363	-	-
TUNISIA	37	318,145,748	11	30%	77,387,734	19,614,378	25%	25	224,478,694	1	16,279,320
TURKEY	31	278,600,654	20	65%	145,700,767	30,747,504	21%	10	113,645,173	1	19,254,714
UAE	71	451,616,461	36	51%	223,424,082	31,186,835	14%	34	193,485,871	1	34,706,508
UK	1	9,075,118	-	0%	-	-	0%	1	9,075,118	-	-
UN HABITAT	1	12,654,298	-	0%	-	-	0%	1	12,654,298	-	-
UNDP	7	21,532,177	3	43%	2,317,318	216,728	9%	3	2,000,726	1	17,214,133
UNESCO	6	2,184,638	2	33%	1,709,744	111,125	6%	4	474,894	-	-
UNICEF	61	4,502,843	24	39%	1,226,860	192,015	16%	37	3,275,983	-	-
UNOPS	7	2,388,366	6	86%	2,224,694	233,567	10%	1	163,672	-	-
VIETNAM	12	305,823,758	9	75%	295,309,359	48,499,025	16%	3	10,514,399	-	-
WFP	6	32,207,594	3	50%	19,207,929	2,606,135	14%	3	12,999,665	-	-
WHO	17	1,747,556	12	71%	924,100	87,008	9%	5	823,456	-	-
YEMEN	2	4,604,242	2	100%	4,604,242	1,241,934	27%	-	-	-	-
YUGOSLAVIA	2	7,228,000	-	0%	-	-	0%	1	1,408,000	1	5,820,000
TOTAL	759	6,939,723,984	368		3,102,700,501	655,943,235		347	2,734,393,123	44	1,102,630,360

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
AGRICULTURE	600378	SPRINKLER IRRIGATION SYSTEMS	11,999,960	184,845	2%
AGRICULTURE	1001919	GENERATING SET & SPARES	1,045,775	174,240	20%
AGRICULTURE	1101551	WATER PUMPS & SPARES	5,720,919	5,720,919	100%
Average Spares % AGRICULTURE					41%
EDUCATION	901976	PHOTOCOPY MACHINES	10,891,785	2,148,063	25%
EDUCATION	1201412	GENERATORS	10,037,123	1,672,854	20%
Average Spares % EDUCATION					22%
ELECTRICITY	601096	GENERATORS AND SPARE PARTS	9,916,423	651,129	7%
ELECTRICITY	700824	GAS TURBINES	98,636,829	3,000,000	3%
ELECTRICITY	702374	GAS TURBINES	80,034,511	1,500,000	2%
ELECTRICITY	801655	REHABILITATION OF DISTRIBUTION	14,580,995	2,569,525	21%
ELECTRICITY	830081	SUBSTATION EQUIPMENT AND	5,438,164	134,518	3%
ELECTRICITY	900151	GAS TURBINES	75,651,870	2,563,721	4%
ELECTRICITY	1000709	GAS TURBINES	30,540,000	1,650,000	6%
ELECTRICITY	1000712	GAS TURBINES	77,809,255	2,335,885	3%
ELECTRICITY	1101245	REHABILITATION OF DISTRIBUTION	11,051,217	802,610	8%
ELECTRICITY	1101246	REHABILITATION OF DISTRIBUTION	8,687,464	637,974	8%
ELECTRICITY	1101387	REHABILITATION OF DISTRIBUTION	8,364,820	586,627	8%
ELECTRICITY	1101496	SUBSTATION EQUIPMENT AND	8,072,208	1,082,652	15%
Average Spares % ELECTRICITY					7%
HEALTH	501017	MEDICAL EQUIPMENT	17,162,824	7,036,974	69%
HEALTH	501056	MEDICAL EQUIPMENT	10,632,507	515,007	5%
HEALTH	600682	STEAM BOILERS	1,439,228	179,228	14%
HEALTH	602074	MEDICAL EQUIPMENT	21,803,444	3,389,617	18%
HEALTH	800729	AMBULANCES	84,584	7,725	10%
HEALTH	801381	AMBULANCES	16,669,359	2,756,829	20%
HEALTH	801660	AMBULANCES	10,791,194	1,798,543	20%
HEALTH	811302	AMBULANCES	184,719	49,741	37%
HEALTH	811303	AMBULANCES	236,212	87,048	58%
HEALTH	811304	AMBULANCES	269,957	82,950	44%
HEALTH	1000894	AMBULANCES	7,291,092	1,215,134	20%
HEALTH	1001313	AMBULANCES	205,833	26,848	15%
HEALTH	1001423	MEDICAL EQUIPMENT	23,165,776	3,863,127	20%
HEALTH	1001790	AMBULANCES	7,630,557	1,270,784	20%
HEALTH	1002218	MEDICAL EQUIPMENT	11,846,470	2,914,670	33%
HEALTH	1300024	AMBULANCES	1,107,746	100,705	10%

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
Average Spares %	HEALTH				26%
HEAVY EQUIP	600411	TRACTORS & SPARES	3,668,280	333,480	10%
HEAVY EQUIP	600655	EXCAVATORS	8,419,500	675,948	9%
HEAVY EQUIP	600660	FORKLIFTS	5,318,618	693,618	15%
HEAVY EQUIP	601016	WHEEL LOADERS	3,192,000	532,000	20%
HEAVY EQUIP	601218	TRACTORS & SPARES	701,500	91,500	15%
HEAVY EQUIP	702089	CORN HUSKERS	1,408,000	128,000	10%
HEAVY EQUIP	702154	EXCAVATORS	10,540,000	470,720	5%
HEAVY EQUIP	702685	FORKLIFTS	255,943	23,268	10%
HEAVY EQUIP	801293	WHEEL LOADERS	2,852,196	663,450	30%
HEAVY EQUIP	801637	MISC CONSTRUCTION EQUIPMENT	5,880,913	241,603	4%
HEAVY EQUIP	801638	MISC CONSTRUCTION EQUIPMENT	7,996,324	723,307	10%
HEAVY EQUIP	801777	EXCAVATORS	11,714,007	931,221	9%
HEAVY EQUIP	802460	MOTOR SCRAPER	10,017,239	910,659	10%
HEAVY EQUIP	811111	FORKLIFTS	1,139,980	70,700	7%
HEAVY EQUIP	811169	MISC CONSTRUCTION EQUIPMENT	12,654,298	1,827,536	17%
HEAVY EQUIP	900510	WHEEL LOADERS	6,225,977	290,167	5%
HEAVY EQUIP	901150	WHEEL LOADERS	11,893,162	1,081,197	10%
HEAVY EQUIP	901396	WHEEL LOADERS	6,093,417	802,135	15%
HEAVY EQUIP	1000634	TRACTORS & SPARES	5,101,706	850,301	20%
HEAVY EQUIP	1030605	FORKLIFTS	1,378,103	125,282	10%
HEAVY EQUIP	1100775	CORN HUSKERS	2,249,641	204,516	10%
HEAVY EQUIP	1201115	TRACTORS & SPARES	777,383	777,383	100%
HEAVY EQUIP	1201408	BULLDOZERS	17,302,364	2,054,864	13%
HEAVY EQUIP	1201514	WHEEL LOADERS	26,932,000	3,409,090	14%
HEAVY EQUIP	1230099	FORKLIFTS	1,318,903	126,452	11%
HEAVY EQUIP	1300124	WHEEL LOADERS	14,287,744	1,808,563	14%
Average Spares %	HEAVY EQUIP				16%
OIL	830077	OIL FIELD TRUCK	1,749,312	71,792	4%
OIL	830240	STEAM TURBINES	16,279,320	3,053,993	23%
OIL	1230093	CRUDE OIL PROCESSING & TREATMENT	16,513,416	313,810	2%
Average Spares %	OIL				10%
TRANSPORTATION	501213	MISC TRANSPORTATION & EQUIPMENT	8,058,750	576,250	8%
TRANSPORTATION	601177	CRANE EQUIPPED TRUCK	1,783,584	297,264	20%
TRANSPORTATION	601341	FIRE FIGHTING VEHICLES	1,241,842	81,242	7%
TRANSPORTATION	601809	MISC TRANSPORTATION & EQUIPMENT	7,360,005	537,005	8%

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
TRANSPORTATION	630517	MISC TRANSPORTATION & EQUIPMENT	1,323,850	120,350	10%
TRANSPORTATION	700232	MAN TRACTOR WITH SEMI TRAILER	12,619,061	1,129,271	10%
TRANSPORTATION	701136	GAZ CARGO TRUCKS	1,260,000	95,760	8%
TRANSPORTATION	702482	PEUGEOT MINI BUS (21 SEATS)	274,995	34,995	15%
TRANSPORTATION	710884	ISUZU TRUCKS	184,979	29,161	19%
TRANSPORTATION	710885	NISSAN BUSES AND TRUCKS	144,236	2,243	2%
TRANSPORTATION	710886	ISUZU TRUCKS	82,065	13,489	20%
TRANSPORTATION	800658	KASTOUR/MAN BUSES (45 SEATS)	9,922,000	820,000	9%
TRANSPORTATION	801061	VOLVO TRUCKS	20,705,344	2,075,944	11%
TRANSPORTATION	801383	RAIL CARS	1,380,710	138,070	11%
TRANSPORTATION	801598	IVECO MINI BUS (29 SEATS)	13,364,360	800,360	6%
TRANSPORTATION	801773	BOATS	12,361,471	794,796	7%
TRANSPORTATION	810775	TOYOTA COASTER BUSES (26 SEATS)	67,600	3,400	5%
TRANSPORTATION	811150	MITSUBISHI FLAT BED TRUCKS	1,902,534	361,118	23%
TRANSPORTATION	811168	ISUZU TRUCKS	670,867	211,493	46%
TRANSPORTATION	900525	TOYOTA COASTER BUSES (26 SEATS)	331,358	16,568	5%
TRANSPORTATION	901312	TIPPER (DUMP) TRUCKS	3,792,942	360,992	11%
TRANSPORTATION	901345	IZH PLANETA MOTORCYCLES	2,889,115	121,615	4%
TRANSPORTATION	901672	TOYOTA COASTER BUSES (26 SEATS)	943,967	43,067	5%
TRANSPORTATION	901800	TIPPER (DUMP) TRUCKS	2,564,997	245,457	11%
TRANSPORTATION	902034	IMZ URAL "GEAR-UP" MOTORCYCLES	10,052,685	1,536,685	18%
TRANSPORTATION	902072	WATER TANKERS	728,880	53,910	8%
TRANSPORTATION	910165	VOLVO TRUCKS	67,959	1,136	2%
TRANSPORTATION	910166	VOLVO TRUCKS	67,959	1,136	2%
TRANSPORTATION	910167	VOLVO TRUCKS	337,998	5,329	2%
TRANSPORTATION	910230	VOLVO TRUCKS	87,142	960	1%
TRANSPORTATION	1000147	RENAULT CARGO TRUCKS	8,925,982	737,682	9%
TRANSPORTATION	1000226	MITSUBISHI MINI BUS (30 SEATS)	30,766,450	2,542,450	9%
TRANSPORTATION	1000288	SCANIA TRACTOR TRAILER	33,033,592	6,452,092	24%
TRANSPORTATION	1001074	TOYOTA COASTER BUSES (26 SEATS)	6,453,952	586,102	10%
TRANSPORTATION	1001221	TOYOTA HIACE MINI BUS (12 SEATS)	1,374,367	124,942	10%
TRANSPORTATION	1001581	SUZUKI POLICE MOTORCYCLES	948,937	114,437	14%
TRANSPORTATION	1030540	FIRE FIGHTING VEHICLES	621,564	13,638	2%
TRANSPORTATION	1100335	MARZ BUSES (42 SEATS)	16,978,563	2,006,563	13%
TRANSPORTATION	1101443	VOLVO TRUCKS	7,838,984	670,484	9%
TRANSPORTATION	1101473	MITSUBISHI MINI BUS (12 SEATS)	11,920,778	1,986,818	20%
TRANSPORTATION	1130474	FIRE FIGHTING VEHICLES	1,249,406	113,582	10%

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
TRANSPORTATION	1200030	MCV BUSES (45 SEATS)	21,651,360	3,601,960	20%
TRANSPORTATION	1200144	MERCEDES BENZ CARGO TRUCKS	4,402,482	333,232	8%
TRANSPORTATION	1200218	DIESEL ELECTRICAL LOCOMOTIVES	41,317,339	3,791,329	10%
TRANSPORTATION	1200334	MZ ETZ MOTORCYCLES	259,091	11,415	5%
TRANSPORTATION	1200396	HINO TRUCKS	4,690,497	781,735	20%
TRANSPORTATION	1200423	MISC TRANSPORTATION & EQUIPMENT	772,735	589,375	321%
TRANSPORTATION	1200427	FIRE FIGHTING VEHICLES	18,411,000	3,068,500	20%
TRANSPORTATION	1200431	RENAULT CARGO TRUCKS	3,686,205	309,105	9%
TRANSPORTATION	1200540	JAWA MOTORCYCLE	1,179,105	108,365	10%
TRANSPORTATION	1201398	GAZ CARGO TRUCKS	8,771,918	713,918	9%
TRANSPORTATION	1201399	GAZ CARGO TRUCKS	17,057,796	1,261,796	8%
TRANSPORTATION	1201414	IVECO CARGO TRUCKS	34,555,529	5,759,195	20%
TRANSPORTATION	1201424	IVECO CARGO TRUCKS	37,284,933	6,213,262	20%
TRANSPORTATION	1201515	FIRE FIGHTING VEHICLES	36,444,895	6,157,495	20%
TRANSPORTATION	1201529	NISSAN CARGO TRUCKS	1,348,925	200,905	18%
TRANSPORTATION	1201532	HINO TRUCKS	5,422,540	903,740	20%
TRANSPORTATION	1230504	FIRE FIGHTING VEHICLES	2,695,673	253,733	10%
TRANSPORTATION	1300126	NISSAN CARGO TRUCKS	16,482,792	2,747,217	20%
TRANSPORTATION	1300213	VOLVO TRUCKS	3,054,175	425,975	16%
Average Spares %	TRANSPORTATION				17%
VEHICLES	602071	NISSAN MAXIMA	5,241,567	524,157	11%
VEHICLES	630663	TOYOTA LANDCRUISER	700,000	80,000	13%
VEHICLES	630682	TOYOTA MISC TRUCKS	420,000	41,800	11%
VEHICLES	700917	HYUNDAIS	1,834,800	166,800	10%
VEHICLES	702173	GM TRUCKS	903,095	117,795	15%
VEHICLES	702174	GM TRUCKS	407,289	53,124	15%
VEHICLES	702790	FIAT DUCATO PICKUP	5,628,093	938,014	20%
VEHICLES	710208	TOYOTA LANDCRUISER	33,887	2,900	9%
VEHICLES	710225	TOYOTA HILUX PICKUPS	42,271	3,500	9%
VEHICLES	710229	TOYOTA HILUX PICKUPS	21,136	1,750	9%
VEHICLES	710234	TOYOTA HILUX PICKUPS	42,271	3,500	9%
VEHICLES	710238	TOYOTA HILUX PICKUPS	40,740	4,700	13%
VEHICLES	710277	TOYOTA MISC TRUCKS	113,707	10,641	10%
VEHICLES	710725	NISSAN PATROL STATION WAGONS	41,120	1,936	5%
VEHICLES	710972	NISSAN PICKUPS	234,153	23,373	11%
VEHICLES	711008	NISSAN PATROL STATION WAGONS	61,680	2,903	5%
VEHICLES	711132	TOYOTA HILUX PICKUPS	357,432	5,367	2%

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
VEHICLES	730812	TOYOTA HILUX PICKUPS	1,389,068	260,168	23%
VEHICLES	800829	HYUNDAIS	729,676	36,905	5%
VEHICLES	801314	TOYOTA HILUX PICKUPS	3,274,129	545,689	20%
VEHICLES	801677	NISSAN PICKUPS	3,156,738	526,123	20%
VEHICLES	801801	NISSAN PICKUPS	1,585,710	264,285	20%
VEHICLES	802524	GM TRUCKS	3,066,238	399,944	15%
VEHICLES	810727	TOYOTA LANDCRUISER	24,075	1,912	9%
VEHICLES	811063	TOYOTA LANDCRUISER	98,565	9,534	11%
VEHICLES	811087	TOYOTA HILUX PICKUPS	19,428	2,699	16%
VEHICLES	811088	TOYOTA HILUX PICKUPS	34,746	1,661	5%
VEHICLES	811090	TOYOTA HILUX PICKUPS	34,746	1,661	5%
VEHICLES	811091	TOYOTA HILUX PICKUPS	19,428	2,699	16%
VEHICLES	811092	TOYOTA MISC TRUCKS	137,556	4,952	4%
VEHICLES	811093	TOYOTA MISC TRUCKS	149,907	10,297	7%
VEHICLES	811095	TOYOTA MISC TRUCKS	56,394	3,312	6%
VEHICLES	811178	TOYOTA HILUX PICKUPS	34,746	1,661	5%
VEHICLES	811179	TOYOTA HILUX PICKUPS	69,492	3,323	5%
VEHICLES	811180	TOYOTA HILUX PICKUPS	121,611	5,814	5%
VEHICLES	811256	NISSAN PATROL STATION WAGONS	79,845	3,417	4%
VEHICLES	811257	NISSAN PATROL STATION WAGONS	39,922	1,708	4%
VEHICLES	811313	TOYOTA HILUX PICKUPS	114,561	8,709	8%
VEHICLES	811314	TOYOTA HILUX PICKUPS	113,630	8,709	8%
VEHICLES	811315	TOYOTA HILUX PICKUPS	171,842	13,063	8%
VEHICLES	811316	TOYOTA HILUX PICKUPS	210,029	15,966	8%
VEHICLES	811317	TOYOTA HILUX PICKUPS	18,938	1,451	8%
VEHICLES	811318	TOYOTA HILUX PICKUPS	19,094	1,451	8%
VEHICLES	811319	TOYOTA HILUX PICKUPS	38,187	2,903	8%
VEHICLES	811320	TOYOTA HILUX PICKUPS	76,375	5,806	8%
VEHICLES	811605	TOYOTA HILUX PICKUPS	189,879	2,977	2%
VEHICLES	900064	NISSAN PICKUPS	11,908,638	1,984,773	20%
VEHICLES	900446	OPEL ASTRA	91,516,724	8,830,064	11%
VEHICLES	901671	TOYOTA HILUX PICKUPS	5,935,858	126,618	2%
VEHICLES	901987	TOYOTA LANDCRUISER	16,455,922	587,711	4%
VEHICLES	901988	TOYOTA HILUX PICKUPS	14,007,124	1,273,375	10%
VEHICLES	902097	NISSAN PICKUPS	487,604	44,328	10%
VEHICLES	910016	TOYOTA HILUX PICKUPS	97,444	8,462	10%
VEHICLES	910280	TOYOTA MISC TRUCKS	531,955	20,197	4%

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
VEHICLES	910412	TOYOTA HILUX PICKUPS	37,289	3,209	9%
VEHICLES	910420	TOYOTA HILUX PICKUPS	49,433	3,767	8%
VEHICLES	910430	TOYOTA HILUX PICKUPS	15,875	1,079	7%
VEHICLES	910432	TOYOTA HILUX PICKUPS	31,751	2,158	7%
VEHICLES	910435	TOYOTA HILUX PICKUPS	49,433	3,767	8%
VEHICLES	910441	TOYOTA LANDCRUISER	22,744	1,619	8%
VEHICLES	910442	TOYOTA HILUX PICKUPS	12,358	942	8%
VEHICLES	910443	TOYOTA HILUX PICKUPS	84,535	6,328	8%
VEHICLES	910444	TOYOTA LANDCRUISER	22,744	1,619	8%
VEHICLES	910498	TOYOTA HILUX PICKUPS	12,358	942	8%
VEHICLES	910590	NISSAN PATROL STATION WAGONS	119,767	5,125	4%
VEHICLES	910666	NISSAN PICKUPS	14,573	568	4%
VEHICLES	910667	NISSAN PICKUPS	29,146	1,136	4%
VEHICLES	910668	NISSAN PICKUPS	14,573	568	4%
VEHICLES	910669	NISSAN PICKUPS	14,573	568	4%
VEHICLES	910670	NISSAN PICKUPS	29,146	1,136	4%
VEHICLES	910722	TOYOTA HILUX PICKUPS	47,626	3,238	7%
VEHICLES	910733	TOYOTA HILUX PICKUPS	14,244	942	7%
VEHICLES	910734	TOYOTA HILUX PICKUPS	28,488	1,884	7%
VEHICLES	930577	NISSAN PICKUPS	2,515,527	228,684	10%
VEHICLES	1000713	NISSAN PATROL STATION WAGONS	1,232,000	95,000	8%
VEHICLES	1000840	NISSAN PICKUPS	33,219,000	2,275,364	7%
VEHICLES	1001312	TOYOTA LANDCRUISER	3,197,225	417,029	15%
VEHICLES	1010001	TOYOTA MISC TRUCKS	544,489	20,823	4%
VEHICLES	1010009	TOYOTA LANDCRUISER	420,355	33,765	9%
VEHICLES	1030661	ISUZU TROOPERS	217,723	17,415	9%
VEHICLES	1100108	MERCEDES BENZ S320L SEDAN	11,365,238	936,256	9%
VEHICLES	1100548	HYUNDAIS	2,415,064	382,256	19%
VEHICLES	1101710	PEUGEOT SEDANS	76,972,907	11,658,057	18%
VEHICLES	1200051	TOYOTA LANDCRUISER	725,820	66,681	10%
VEHICLES	1200111	NISSAN PATROL STATION WAGONS	1,364,405	112,712	9%
VEHICLES	1200248	HYUNDAIS	868,885	131,474	18%
VEHICLES	1200349	NISSAN PICKUPS	3,251,068	295,552	10%
VEHICLES	1200405	NISSAN PICKUPS	24,553,156	2,232,105	10%
VEHICLES	1200472	NISSAN PATROL STATION WAGONS	4,406,758	400,614	10%
VEHICLES	1201410	NISSAN PICKUPS	5,363,034	699,526	15%
VEHICLES	1201413	NISSAN PICKUPS	14,303,678	2,383,946	20%

Listing of Contracts with Spares Separately Priced

Sector	COMM	Description of Goods	Contract Value	Spares Amt	Spares
VEHICLES	1201426	NISSAN PATROL STATION WAGONS	3,062,790	252,721	9%
VEHICLES	1230549	NISSAN PATROL STATION WAGONS	714,332	67,040	10%
VEHICLES	1300030	TOYOTA LANDCRUISER	587,569	97,928	20%
VEHICLES	1300128	TOYOTA LANDCRUISER	27,742,077	2,345,290	9%
Average Spares % VEHICLES					10%
WATER & SANITATION	600769	COMPACT SEWAGE UNITS	12,600,000	713,200	6%
WATER & SANITATION	901675	DREDGER	1,753,347	197,247	13%
WATER & SANITATION	1001204	WATER TREATMENT PLANT/EQUIPMENT	10,013,967	178,066	2%
WATER & SANITATION	1001412	WATER PUMPS & SPARES	4,846,958	4,846,958	100%
WATER & SANITATION	1001461	WATER PUMPS & SPARES	1,204,666	1,204,666	100%
WATER & SANITATION	1001462	WATER PUMPS & SPARES	3,722,876	3,722,876	100%
WATER & SANITATION	1100559	DREDGER	8,078,740	414,708	5%
WATER & SANITATION	1200426	WATER PUMPS & SPARES	14,002,779	14,002,779	100%
Average Spares % WATER & SANITATION					53%
Grand Total			1,757,093,040	206,565,075	13%

Listing of Contracts with Spares NOT Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	% Overpriced
AGRICULTURE	710555	DRILLING RIG	20,090,228		
AGRICULTURE	800329	SPRINKLER IRRIGATION SYSTEMS	13,020,000	3,524,739	27%
AGRICULTURE	802552	STEEL SCAFFOLDING	10,407,341		
AGRICULTURE	900069	POULTRY FARMS	4,803,787		
AGRICULTURE	1001179	SPRINKLER IRRIGATION SYSTEMS	10,109,127		
EDUCATION	702153	GENERATORS	9,000,000		
ELECTRICITY	802344	DISTRIBUTION TRANSFORMERS	1,037,031		
ELECTRICITY	1001142	DISTRIBUTION TRANSFORMERS	5,341,600		
ELECTRICITY	1200840	SUBSTATION EQUIPMENT AND	23,047,656	3,047,656	13%
HEALTH	4974	AMBULANCES	1,225,000		
HEALTH	601201	AMBULANCES	5,700,000		
HEALTH	701425	AMBULANCE BOAT	1,100,000		
HEALTH	702785	MEDICAL EQUIPMENT	18,957,606	7,957,610	42%
HEALTH	731008	AMBULANCES	65,053		
HEALTH	1030305	AMBULANCES	381,870		
HEALTH	1100675	MEDICAL EQUIPMENT	10,644,087	2,006,561	19%
HEAVY EQUIP	601333	MOTOR SCRAPER	7,400,000		
HEAVY EQUIP	801482	WHEEL LOADERS	21,670,680		
HEAVY EQUIP	802110	WHEEL LOADERS	8,005,092		
MISCELLANEOUS	50723	TELECOMMUNICATIONS EQUIPMENT	28,164,530	1,066,481	4%
OIL	730445	MOBILE HYDRAULIC CRANES	293,000		
OIL	930611	SOLAR POWER GENERATORS &	13,398,143		
OIL	1230079	PUMPS & SPARES	2,477,524		
TRANSPORTATION	631126	RENAULT CARGO TRUCKS	136,784		
TRANSPORTATION	701136	GAZ CARGO TRUCKS	1,260,000	496,930	39%
TRANSPORTATION	702090	BOATS	800,000		
TRANSPORTATION	710884	ISUZU TRUCKS	184,979		
TRANSPORTATION	710886	ISUZU TRUCKS	82,065		
TRANSPORTATION	710974	NISSAN BUSES AND TRUCKS	1,475,591	82,537	6%
VEHICLES	1200291	PROTON WIRA SALOON CARS	40,477,522		
WATER & SANITATION	601799	DREDGER	14,150,000		

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	%	Description of Training
ELECTRICITY	601096	GENERATORS AND SPARE PARTS	9,916,423	1,904,424	19%	Contract includes training for 4 engineers for one month at manufacturer's facility in Austria.
HEALTH	600682	STEAM BOILERS	1,439,228			Contract price includes training for three people in France.
HEALTH	601201	AMBULANCES	5,700,000			Training for 3 technicians and 3 medical personnel for 10 days in Russia.
HEALTH	601337	MEDICAL EQUIPMENT	9,188,879	521,262	6%	Contract price includes training for 17 people in Germany for 2 weeks.
HEALTH	601778	MEDICAL EQUIPMENT	4,554,883	766,878	17%	Contract price includes training for two doctors, two nurses, two engineers, and two operators for four weeks each.
HEALTH	601825	MEDICAL EQUIPMENT	3,515,260			Contract price includes training for six engineers and technicians for 5 weeks in Germany.
HEALTH	602084	MEDICAL EQUIPMENT	5,951,394			Contract price includes training for 10 people for 2 weeks in Germany.
HEALTH	701425	AMBULANCE BOAT	1,100,000			Contract price includes training for four engineers for two weeks.
HEALTH	702289	MEDICAL EQUIPMENT	4,863,520			Contract price includes training for 4 doctors for two weeks and two engineers for 10 days.

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	%	Description of Training
HEALTH	800729	AMBULANCES	84,584			Contract price includes training for 2 people for 1 week.
HEALTH	801660	AMBULANCES	10,791,194			Contract includes training for 5 medical and 5 engineers in French factory for 2 weeks.
HEALTH	901271	MEDICINE	823,044			The contract price includes training for 6 specialists in France.
HEALTH	1000894	AMBULANCES	7,291,092	1,351,658	19%	Training for 10 medical and 10 engineers in Germany for 4 weeks. Inspection of prototype for 7 medical and 7 engineers in Germany for 2 weeks.
HEALTH	1001260	MEDICINE	183,366			Contract includes provision for seller to provide a training course for specialists in the supplier's factories and laboratories.
HEALTH	1001423	MEDICAL EQUIPMENT	23,165,776	8,399,534	36%	Contract price includes training for 18 people in Europe or Japan.
HEALTH	1001535	HEALTH CARE CENTERS	14,030,810			Contract price includes training for twenty engineers and technicians in Syria for 10 days, plus \$20/day pocket money.
HEALTH	1002218	MEDICAL EQUIPMENT	11,846,470			Contract price includes training for four doctors and four engineers for one week in Sweden.
HEALTH	1200004	MEDICAL EQUIPMENT	17,134,820	1,014,201	6%	Contract price includes training for 8 people for one week in Germany.

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice %	Description of Training
HEAVY EQUIP	601016	WHEEL LOADERS	3,192,000		Contract includes provision for supplier to invite 5 engineers to Russia to visit the factory and for training.
HEAVY EQUIP	800928	BULLDOZERS	1,499,090		Contract includes training for 4 engineers in Russia. Duration is not specified.
HEAVY EQUIP	801293	WHEEL LOADERS	2,852,196		Contract includes provision for supplier to invite 4 Iraqi engineers to Russia for training.
HEAVY EQUIP	801637	MISC CONSTRUCTION EQUIPMENT	5,880,913		Contract includes training for 2 technicians for 3 weeks in Russia.
HEAVY EQUIP	801638	MISC CONSTRUCTION EQUIPMENT	7,996,324		Contract includes training for 2 technicians for 3 weeks in Russia.
HEAVY EQUIP	901150	WHEEL LOADERS	11,893,162		Contract includes training for 3 technicians. The place and duration is not specified.
HEAVY EQUIP	901396	WHEEL LOADERS	6,093,417		Contract includes training for 2 engineers for 10 days in Belgium.
HEAVY EQUIP	1300124	WHEEL LOADERS	14,287,744		Contract includes requirement for training 3 engineers at the Caterpillar workshop in Spain or Egypt and 3 engineers and 10 technicians at the Caterpillar maintenance center in Baghdad.
MISCELLANEOUS	1101761	CAR BATTERY MFG EQUIP	142,471		Training for one Iraqi in China for one week.

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	%	Description of Training
OIL	830077	OIL FIELD TRUCK	1,749,312	521,439	30%	Contract includes training course for three persons. The duration and location were not specified.
TRANSPORTATION	601177	CRANE EQUIPPED TRUCK	1,783,584			Contract price includes training for 3 Iraqi engineers to visit the supplier's factory in Turkey.
TRANSPORTATION	700232	MAN TRACTOR WITH SEMI TRAILER	12,619,061			Contract price includes training for 4 technicians for four weeks in Munich or Istanbul.
TRANSPORTATION	702090	BOATS	800,000			Contract includes requirement for seller to train four engineers for 2-3 weeks. Seller is to provide accommodations, board, expenses, and pocket money.
TRANSPORTATION	800658	KASTOUR/MAN BUSES (45 SEATS)	9,922,000			Contract includes training for 3 technicians for 10 days and the cost for 3 buyers to inspect a prototype.
TRANSPORTATION	801598	IVECO MINI BUS (29 SEATS)	13,364,360			Contract price includes training for 6 technicians for 4 weeks in Egypt or Italy.
TRANSPORTATION	801773	BOATS	12,361,471			Contract also includes travel to China for "supervision" and sea trials.
TRANSPORTATION	802828	WATER TANKERS	305,528			Contract includes 2 engineers to Korea for 10 days and \$100/day pocket money
TRANSPORTATION	901345	IZH PLANETA MOTORCYCLES	2,889,115			Contract price includes training for 4 Iraqis in Russia for 4 weeks.

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	%	Description of Training
TRANSPORTATION	901672	TOYOTA COASTER BUSES (26 SEATS)	943,967			Contract includes training for 3 Iraqi technicians in Lebanon. No specifics as to when or how long.
TRANSPORTATION	1001581	SUZUKI POLICE MOTORCYCLES	948,937			Contract includes requirement for seller to train 2 technicians for 1 week in Beirut.
TRANSPORTATION	1030540	FIRE FIGHTING VEHICLES	621,564			Contract price includes training for 4 people for 10 days at factory in Milan.
TRANSPORTATION	1101443	VOLVO TRUCKS	7,838,984			Contract includes training for 2 technicians in Syria or Sweden for 4 weeks.
TRANSPORTATION	1200144	MERCEDES BENZ CARGO TRUCKS	4,402,482	396,750	9%	Contract price includes training for 2 technicians for 4 weeks in Germany.
TRANSPORTATION	1200218	DIESEL ELECTRICAL LOCOMOTIVES	41,317,339	4,526,010	11%	Cost includes training for 25 engineers for 15 days.
TRANSPORTATION	1200423	MISC TRANSPORTATION & EQUIPMENT	772,735	45,360	6%	The contract price includes a seven day trip to China for 2 engineers to inspect spares.
TRANSPORTATION	1200431	RENAULT CARGO TRUCKS	3,686,205			Contract price includes training for 3 technicians for 4 weeks in France.
VEHICLES	602071	NISSAN MAXIMA	5,241,567			Contract price includes 4 Iraqi technicians to Japan for training (no time/duration specified).

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	%	Description of Training
VEHICLES	800829	HYUNDAIS	729,676	136,771	19%	Contract includes training for 1 week for 2 technicians at manufacturer's location.
VEHICLES	900446	OPEL ASTRA	91,516,724			Contract price includes training for 12 technicians in Tunisia for 4 weeks.
VEHICLES	901671	TOYOTA HILUX PICKUPS	5,935,858	484,240	8%	Contract price includes 3 technicians to Lebanon for training. No specifics as to how long.
VEHICLES	901987	TOYOTA LANDCRUISER	16,455,922	988,210	6%	Contract price includes training for 3 technicians. No specifics as to where, when and how long.
VEHICLES	901988	TOYOTA HILUX PICKUPS	14,007,124	2,083,749	15%	Contract price includes training for 3 technicians at vendor's location. No specifics as to when and how long.
VEHICLES	1101710	PEUGEOT SEDANS	76,972,907			Contract includes two 4-week training courses for 6 technicians in France and two training courses for 3 weeks in Baghdad.
VEHICLES	1200057	TOYOTA COROLLA	8,761,483			Contract price includes 3 engineers to Jordan to inspect first shipment of cars
VEHICLES	1300128	TOYOTA LANDCRUISER	27,742,077			Contract includes training for six technicians. No specifics as to where, when or how long.
WATER & SANITATION	501101	REHAB OF WATER TREATMENT PLANT	75,519,047			Contract price includes training 30 engineers in Germany.

Listing of Contracts with Training Not Separately Priced

Sector	COMM	Description of Goods	Contract Value	Overprice	%	Description of Training
WATER & SANITATION	800825	PIPES & FITTINGS	3,983,757	4,399,500	110%	Contract includes training for 4 engineers. The place and duration is not specified.
WATER & SANITATION	901066	SEWAGE NETWORK	16,165,381			Contract price includes 10 engineers to visit Spain for 10 days and \$100/day pocket money
WATER & SANITATION	1000942	PIPES & FITTINGS	16,122,361	1,005,961	6%	Contract requires 6 engineers to visit China
WATER & SANITATION	1001412	WATER PUMPS & SPARES	4,846,958			Contract includes provision to train 6 experts for 2 weeks.
WATER & SANITATION	1001461	WATER PUMPS & SPARES	1,204,666			Supplier is to provide 4 technical experts for 2 weeks.
WATER & SANITATION	1001462	WATER PUMPS & SPARES	3,722,876			Contract includes provision to train 6 experts for 2 weeks (not separately priced).
WATER & SANITATION	1001600	PIPES & FITTINGS	10,571,532			Contract requires 8 engineers to visit China, first class hotel, \$100 a day pocket money.
WATER & SANITATION	1200426	WATER PUMPS & SPARES	14,002,779			Contract includes provision to train 6 experts for 2 weeks.
WATER & SANITATION	1201670	COMPACT SEWAGE UNITS	15,147,580			Contract includes training for 3 technicians. The place and duration is not specified.
WATER & SANITATION	1300131	PIPES & FITTINGS	15,262,636	2,331,000	15%	Contract price includes training for unspecified number of engineers inside Iraq.

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
AGRICULTURE	910773 FAO	BOATS	34,675	POTENTIALLY OVERPRICED	2,685
AGRICULTURE	910779 FAO	BOATS	37,120	POTENTIALLY OVERPRICED	8,524
AGRICULTURE	800783 FRANCE	BROILER/LAYER PROTEIN CONCENTRATE	1,858,481	POTENTIALLY OVERPRICED	203,481
AGRICULTURE	800784 FRANCE	BROILER/LAYER PROTEIN CONCENTRATE	4,208,945	POTENTIALLY OVERPRICED	1,096,945
AGRICULTURE	1101080 BELGIUM	BROILER/LAYER PROTEIN CONCENTRATE	7,624,549	POTENTIALLY OVERPRICED	2,302,149
AGRICULTURE	601447 CHINA	CASING PIPES & ACCESSORIES	1,320,000	POTENTIALLY OVERPRICED	605,000
AGRICULTURE	700504 CHINA	CASING PIPES & ACCESSORIES	1,365,000	POTENTIALLY OVERPRICED	502,000
AGRICULTURE	700505 CHINA	CASING PIPES & ACCESSORIES	1,691,200	REASONABLY PRICED	
AGRICULTURE	800332 JORDAN	CASING PIPES & ACCESSORIES	1,148,070	POTENTIALLY OVERPRICED	127,800
AGRICULTURE	1001451 EGYPT	CASING PIPES & ACCESSORIES	4,761,799	POTENTIALLY OVERPRICED	2,970,000
AGRICULTURE	1100221 RUSSIA	CASING PIPES & ACCESSORIES	4,875,907	POTENTIALLY OVERPRICED	765,000
AGRICULTURE	800526 EGYPT	CORN	4,554,000	POTENTIALLY OVERPRICED	729,000
AGRICULTURE	1200447 LEBANON	CORN	2,796,059	POTENTIALLY OVERPRICED	1,368,000
AGRICULTURE	710555 FAO	DRILLING RIG	20,090,228	REASONABLY PRICED	
AGRICULTURE	701030 EGYPT	FEED BARLEY	16,060,000	POTENTIALLY OVERPRICED	3,049,000
AGRICULTURE	701298 RUSSIA	FEED BARLEY	16,060,000	POTENTIALLY OVERPRICED	3,049,000
AGRICULTURE	701299 RUSSIA	FEED BARLEY	8,030,000	POTENTIALLY OVERPRICED	1,524,500
AGRICULTURE	1001099 RUSSIA	GALVANIZED PIPE & DIESEL MOTOR	9,955,000	REASONABLY PRICED	
AGRICULTURE	900738 EGYPT	GENERATING SET & SPARES	800,150	REASONABLY PRICED	
AGRICULTURE	1001919 EGYPT	GENERATING SET & SPARES	1,045,775	REASONABLY PRICED	
AGRICULTURE	910772 FAO	LIFE JACKETS	12,605	REASONABLY PRICED	
AGRICULTURE	910774 FAO	LIFE JACKETS	1,387	REASONABLY PRICED	
AGRICULTURE	1100581 RUSSIA	MAKHOO DAM PROJECT	27,496,000	INCONCLUSIVE	
AGRICULTURE	902033 ITALY	PESTICIDE	451,209	INCONCLUSIVE	
AGRICULTURE	1001694 JORDAN	PESTICIDE	434,287	REASONABLY PRICED	
AGRICULTURE	1002235 JORDAN	PESTICIDE	1,020,659	REASONABLY PRICED	
AGRICULTURE	1100748 LEBANON	PESTICIDE	1,041,376	POTENTIALLY OVERPRICED	125,047
AGRICULTURE	1101060 ITALY	PESTICIDE	238,019	REASONABLY PRICED	
AGRICULTURE	1200375 JORDAN	PESTICIDE	66,314	POTENTIALLY OVERPRICED	7,899
AGRICULTURE	802446 SPAIN	POULTRY FARMS	2,398,969	REASONABLY PRICED	
AGRICULTURE	900069 ITALY	POULTRY FARMS	4,803,787	REASONABLY PRICED	
AGRICULTURE	702796 SAUDI ARABIA	PVC PIPES & FITTINGS	266,792	REASONABLY PRICED	
AGRICULTURE	50249 INDIA	SOY BEAN MEAL	1,666,625	REASONABLY PRICED	
AGRICULTURE	800146 UAE	SOY BEAN MEAL	4,009,500	POTENTIALLY OVERPRICED	694,500
AGRICULTURE	800170 INDIA	SOY BEAN MEAL	3,795,000	POTENTIALLY OVERPRICED	622,500
AGRICULTURE	1100541 INDIA	SOY BEAN MEAL	5,389,326	POTENTIALLY OVERPRICED	1,829,326
AGRICULTURE	1300034 EGYPT	SOY BEAN MEAL	5,408,063	POTENTIALLY OVERPRICED	771,063
AGRICULTURE	600378 SYRIA	SPRINKLER IRRIGATION SYSTEMS	11,999,960	POTENTIALLY OVERPRICED	3,116,260
AGRICULTURE	601909 SYRIA	SPRINKLER IRRIGATION SYSTEMS	4,507,245	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
AGRICULTURE	702011	ITALY	SPRINKLER IRRIGATION SYSTEMS	2,290,000	REASONABLY PRICED	
AGRICULTURE	702218	UAE	SPRINKLER IRRIGATION SYSTEMS	1,694,000	POTENTIALLY OVERPRICED	1,023,375
AGRICULTURE	800329	BULGARIA	SPRINKLER IRRIGATION SYSTEMS	13,020,000	POTENTIALLY OVERPRICED	3,524,739
AGRICULTURE	801967	RUSSIA	SPRINKLER IRRIGATION SYSTEMS	9,557,854	POTENTIALLY OVERPRICED	4,296,917
AGRICULTURE	900757	ITALY	SPRINKLER IRRIGATION SYSTEMS	4,475,000	POTENTIALLY OVERPRICED	893,500
AGRICULTURE	901306	EGYPT	SPRINKLER IRRIGATION SYSTEMS	11,792,908	POTENTIALLY OVERPRICED	2,936,810
AGRICULTURE	1001179	RUSSIA	SPRINKLER IRRIGATION SYSTEMS	10,109,127	REASONABLY PRICED	
AGRICULTURE	1100051	SAUDI ARABIA	SPRINKLER IRRIGATION SYSTEMS	15,807,784	REASONABLY PRICED	
AGRICULTURE	1100304	SPAIN	SPRINKLER IRRIGATION SYSTEMS	22,642,161	POTENTIALLY OVERPRICED	2,573,411
AGRICULTURE	802552	UAE	STEEL SCAFFOLDING	10,407,341	REASONABLY PRICED	
AGRICULTURE	1000876	MALAYSIA	VETERINARY MEDICAL SUPPLIES	4,282,065	REASONABLY PRICED	
AGRICULTURE	1001297	INDIA	VETERINARY MEDICAL SUPPLIES	2,121,492	INCONCLUSIVE	
AGRICULTURE	1002232	FRANCE	VETERINARY MEDICAL SUPPLIES	253,800	REASONABLY PRICED	
AGRICULTURE	1100813	INDIA	VETERINARY MEDICAL SUPPLIES	78,628	REASONABLY PRICED	
AGRICULTURE	1101412	INDIA	VETERINARY MEDICAL SUPPLIES	35,299	REASONABLY PRICED	
AGRICULTURE	1200323	MALAYSIA	VETERINARY MEDICAL SUPPLIES	7,380,279	REASONABLY PRICED	
AGRICULTURE	1200346	SYRIA	VETERINARY MEDICAL SUPPLIES	1,001,476	INCONCLUSIVE	
AGRICULTURE	1100358	EGYPT	WATER PUMPS & SPARES	2,425,197	REASONABLY PRICED	
AGRICULTURE	1101550	JORDAN	WATER PUMPS & SPARES	582,924	REASONABLY PRICED	
AGRICULTURE	1101551	JORDAN	WATER PUMPS & SPARES	5,720,919	REASONABLY PRICED	
AGRICULTURE	1101637	TURKEY	WATER PUMPS & SPARES	363,563	REASONABLY PRICED	
AGRICULTURE	1201608	JORDAN	WATER PUMPS & SPARES	3,685,919	POTENTIALLY OVERPRICED	567,950
AGRICULTURE	910780	FAO	WATERPROOF OVERALLS	4,261	REASONABLY PRICED	
EDUCATION	1001125	TUNISIA	CLOTHING/UNIFORMS	369,147	REASONABLY PRICED	
EDUCATION	1001126	TUNISIA	CLOTHING/UNIFORMS	1,852,364	REASONABLY PRICED	
EDUCATION	600876	RUSSIA	COMPUTERS & ACCESSORIES	975,000	REASONABLY PRICED	
EDUCATION	600894	UAE	COMPUTERS & ACCESSORIES	1,180,000	REASONABLY PRICED	
EDUCATION	601663	FRANCE	COMPUTERS & ACCESSORIES	346,718	POTENTIALLY OVERPRICED	89,298
EDUCATION	900784	JORDAN	COMPUTERS & ACCESSORIES	1,750,214	POTENTIALLY OVERPRICED	125,214
EDUCATION	1002012	JORDAN	COMPUTERS & ACCESSORIES	1,495,337	REASONABLY PRICED	
EDUCATION	702153	ITALY	GENERATORS	9,000,000	REASONABLY PRICED	
EDUCATION	1201412	RUSSIA	GENERATORS	10,037,123	REASONABLY PRICED	
EDUCATION	901976	JORDAN	PHOTOCOPY MACHINES	10,891,785	POTENTIALLY OVERPRICED	4,977,550
EDUCATION	901995	JORDAN	PRINTING EQUIPMENT AND SUPPLIES	1,833,920	POTENTIALLY OVERPRICED	289,569
EDUCATION	1201397	JORDAN	PRINTING EQUIPMENT AND SUPPLIES	24,090,000	POTENTIALLY OVERPRICED	7,603,389
EDUCATION	901945	EGYPT	PROJECTORS	1,366,400	REASONABLY PRICED	
EDUCATION	601143	INDIA	SPORTS & RECREATIONAL EQUIP	2,900,000	REASONABLY PRICED	
EDUCATION	1101458	JORDAN	TELEVISION TOWERS	19,324,638	POTENTIALLY OVERPRICED	7,340,345
ELECTRICITY	600972	CHINA	ALUMINUM BARE WIRE	2,256,485	POTENTIALLY OVERPRICED	533,775

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
ELECTRICITY	601078	CHINA	ALUMINUM BARE WIRE	3,414,000	POTENTIALLY OVERPRICED	501,000
ELECTRICITY	602023	RUSSIA	ALUMINUM BARE WIRE	3,336,580	POTENTIALLY OVERPRICED	1,088,980
ELECTRICITY	700365	RUSSIA	ALUMINUM BARE WIRE	3,398,000	REASONABLY PRICED	
ELECTRICITY	1101995	JORDAN	ALUMINUM BARE WIRE	2,240,120	POTENTIALLY OVERPRICED	845,160
ELECTRICITY	1200842	SYRIA	CABLES	7,915,757	INCONCLUSIVE	
ELECTRICITY	702245	ITALY	DISTRIBUTION TRANSFORMERS	856,289	INCONCLUSIVE	
ELECTRICITY	802344	BELARUS	DISTRIBUTION TRANSFORMERS	1,037,031	REASONABLY PRICED	
ELECTRICITY	1001142	RUSSIA	DISTRIBUTION TRANSFORMERS	5,341,600	REASONABLY PRICED	
ELECTRICITY	700824	INDIA	GAS TURBINES	98,636,829	INCONCLUSIVE	
ELECTRICITY	702374	RUSSIA	GAS TURBINES	80,034,511	INCONCLUSIVE	
ELECTRICITY	900151	SWITZERLAND	GAS TURBINES	75,651,870	POTENTIALLY OVERPRICED	8,391,226
ELECTRICITY	1000709	CHINA	GAS TURBINES	30,540,000	INCONCLUSIVE	
ELECTRICITY	1000712	CHINA	GAS TURBINES	77,809,255	REASONABLY PRICED	
ELECTRICITY	601096	RUSSIA	GENERATORS AND SPARE PARTS	9,916,423	POTENTIALLY OVERPRICED	1,904,424
ELECTRICITY	601654	RUSSIA	GOODS FOR RESUMPTION OF PROJECT	123,410,840	INCONCLUSIVE	
ELECTRICITY	801479	RUSSIA	GOODS FOR RESUMPTION OF PROJECT	147,526,110	INCONCLUSIVE	
ELECTRICITY	1200853	RUSSIA	GOODS FOR RESUMPTION OF PROJECT	105,742,021	REASONABLY PRICED	
ELECTRICITY	1001243	RUSSIA	OVERHEAD TRANSMISSION LINES	30,756,901	REASONABLY PRICED	
ELECTRICITY	1102011	TURKEY	OVERHEAD TRANSMISSION LINES	31,540,100	REASONABLY PRICED	
ELECTRICITY	4624	ITALY	REHABILITATION EQUIPMENT/SUPPLIES	50,938,967	INCONCLUSIVE	
ELECTRICITY	50931	FRANCE	REHABILITATION EQUIPMENT/SUPPLIES	40,397,906	INCONCLUSIVE	
ELECTRICITY	801655	TURKEY	REHABILITATION OF DISTRIBUTION NETWORK	14,580,995	POTENTIALLY OVERPRICED	4,932,532
ELECTRICITY	1101245	RUSSIA	REHABILITATION OF DISTRIBUTION NETWORK	11,051,217	REASONABLY PRICED	
ELECTRICITY	1101246	RUSSIA	REHABILITATION OF DISTRIBUTION NETWORK	8,687,464	REASONABLY PRICED	
ELECTRICITY	1101387	RUSSIA	REHABILITATION OF DISTRIBUTION NETWORK	8,364,820	REASONABLY PRICED	
ELECTRICITY	710876	UNDP	SUBSTATION EQUIPMENT AND MATERIALS	17,214,133	INCONCLUSIVE	
ELECTRICITY	830081	BELGIUM	SUBSTATION EQUIPMENT AND MATERIALS	5,438,164	REASONABLY PRICED	
ELECTRICITY	1101496	RUSSIA	SUBSTATION EQUIPMENT AND MATERIALS	8,072,208	INCONCLUSIVE	
ELECTRICITY	1200840	TURKEY	SUBSTATION EQUIPMENT AND MATERIALS	23,047,656	POTENTIALLY OVERPRICED	3,047,656
ELECTRICITY	702313	YUGOSLAVIA	WATER IMPROVEMENT PROJECTS	5,820,000	INCONCLUSIVE	
ELECTRICITY	801150	ITALY	WATER IMPROVEMENT PROJECTS	24,544,500	INCONCLUSIVE	
ELECTRICITY	801547	CHINA	WATER IMPROVEMENT PROJECTS	109,990,156	INCONCLUSIVE	
ELECTRICITY	900778	RUSSIA	WATER IMPROVEMENT PROJECTS	21,758,711	INCONCLUSIVE	
ELECTRICITY	902053	UAE	WATER IMPROVEMENT PROJECTS	34,706,508	INCONCLUSIVE	
FOOD	1200676	EGYPT	BABY FORMULA	3,912,574	POTENTIALLY OVERPRICED	987,574
FOOD	1300169	VIETNAM	BABY FORMULA	26,267,069	POTENTIALLY OVERPRICED	6,767,069
FOOD	1300173	EGYPT	BABY FORMULA	7,938,828	POTENTIALLY OVERPRICED	2,088,828
FOOD	1300179	TUNISIA	BABY FORMULA	5,350,311	POTENTIALLY OVERPRICED	1,450,311
FOOD	600073	TUNISIA	BABY WEANING CEREAL	1,744,797	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
FOOD	902128 OMAN	BABY WEANING CEREAL	409,858	REASONABLY PRICED	
FOOD	1300177 CHINA	BABY WEANING CEREAL	839,480	REASONABLY PRICED	
FOOD	1300181 CHINA	BABY WEANING CEREAL	411,030	REASONABLY PRICED	
FOOD	600375 SYRIA	DETERGENT	1,336,000	POTENTIALLY OVERPRICED	212,540
FOOD	1200222 SYRIA	DETERGENT	685,018	POTENTIALLY OVERPRICED	123,288
FOOD	910794 WFP	HIGH ENERGY BISCUITS	5,091,621	REASONABLY PRICED	
FOOD	600096 EGYPT	MILK POWDER	3,561,869	POTENTIALLY OVERPRICED	1,049,369
FOOD	600097 EGYPT	MILK POWDER	2,403,334	POTENTIALLY OVERPRICED	728,334
FOOD	600197 EGYPT	MILK POWDER	12,016,733	POTENTIALLY OVERPRICED	3,641,733
FOOD	702908 UAE	MILK POWDER	1,031,458	POTENTIALLY OVERPRICED	243,958
FOOD	800158 TUNISIA	MILK POWDER	14,326,644	POTENTIALLY OVERPRICED	1,126,644
FOOD	800813 CHINA	MILK POWDER	7,202,905	POTENTIALLY OVERPRICED	527,905
FOOD	1002229 UAE	MILK POWDER	4,127,837	POTENTIALLY OVERPRICED	977,837
FOOD	1200522 SYRIA	MILK POWDER	10,390,788	POTENTIALLY OVERPRICED	2,515,788
FOOD	1200577 EGYPT	MILK POWDER	8,255,675	POTENTIALLY OVERPRICED	1,955,675
FOOD	1200579 RUSSIA	MILK POWDER	4,307,223	POTENTIALLY OVERPRICED	1,007,223
FOOD	1200590 LEBANON	MILK POWDER	4,127,837	POTENTIALLY OVERPRICED	977,837
FOOD	1200595 SYRIA	MILK POWDER	1,031,458	POTENTIALLY OVERPRICED	243,958
FOOD	1200596 VIETNAM	MILK POWDER	51,573,679	POTENTIALLY OVERPRICED	12,198,679
FOOD	1200631 SYRIA	MILK POWDER	4,125,880	POTENTIALLY OVERPRICED	975,880
FOOD	1200636 SYRIA	MILK POWDER	2,062,915	POTENTIALLY OVERPRICED	487,915
FOOD	1200637 SYRIA	MILK POWDER	4,125,880	POTENTIALLY OVERPRICED	975,880
FOOD	1200645 RUSSIA	MILK POWDER	6,191,781	POTENTIALLY OVERPRICED	1,466,781
FOOD	1200677 EGYPT	MILK POWDER	4,127,837	POTENTIALLY OVERPRICED	977,837
FOOD	1200685 SYRIA	MILK POWDER	2,063,894	POTENTIALLY OVERPRICED	488,894
FOOD	1200688 SYRIA	MILK POWDER	1,031,947	POTENTIALLY OVERPRICED	244,447
FOOD	1200703 SYRIA	MILK POWDER	2,062,915	POTENTIALLY OVERPRICED	487,915
FOOD	1200721 VIET NAM	MILK POWDER	4,125,880	POTENTIALLY OVERPRICED	975,880
FOOD	1200729 EGYPT	MILK POWDER	14,518,485	POTENTIALLY OVERPRICED	3,493,485
FOOD	1200738 UAE	MILK POWDER	2,074,041	POTENTIALLY OVERPRICED	499,041
FOOD	1200744 RUSSIA	MILK POWDER	4,148,132	POTENTIALLY OVERPRICED	998,132
FOOD	1200760 SYRIA	MILK POWDER	1,037,020	POTENTIALLY OVERPRICED	249,520
FOOD	1200778 JORDAN	MILK POWDER	2,073,058	POTENTIALLY OVERPRICED	498,058
FOOD	1200779 SYRIA	MILK POWDER	1,036,529	POTENTIALLY OVERPRICED	249,029
FOOD	1200782 SYRIA	MILK POWDER	10,365,437	POTENTIALLY OVERPRICED	2,490,437
FOOD	1200784 SYRIA	MILK POWDER	1,037,020	POTENTIALLY OVERPRICED	249,520
FOOD	1200786 SYRIA	MILK POWDER	1,037,020	POTENTIALLY OVERPRICED	249,520
FOOD	1200828 RUSSIA	MILK POWDER	2,163,217	POTENTIALLY OVERPRICED	513,217
FOOD	1200903 YEMEN	MILK POWDER	1,036,529	POTENTIALLY OVERPRICED	249,029

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
FOOD	1201089 SYRIA	MILK POWDER	1,045,243	POTENTIALLY OVERPRICED	257,743
FOOD	1300018 BELARUS	MILK POWDER	6,605,428	POTENTIALLY OVERPRICED	1,880,428
FOOD	1300225 TUNISIA	MILK POWDER	10,370,354	POTENTIALLY OVERPRICED	2,495,354
FOOD	1300226 TUNISIA	MILK POWDER	6,222,222	POTENTIALLY OVERPRICED	1,497,222
FOOD	1000291 MALAYSIA	PALM OIL	20,617,790	POTENTIALLY OVERPRICED	3,028,360
FOOD	1002072 RUSSIA	PALM OIL	21,797,498	REASONABLY PRICED	
FOOD	600504 EGYPT	PULSES	5,176,000	POTENTIALLY OVERPRICED	1,424,000
FOOD	600637 RUSSIA	PULSES	1,268,000	POTENTIALLY OVERPRICED	330,000
FOOD	600674 TURKEY	PULSES	1,346,000	POTENTIALLY OVERPRICED	330,250
FOOD	600676 TURKEY	PULSES	1,891,000	POTENTIALLY OVERPRICED	461,750
FOOD	600781 TURKEY	PULSES	1,591,000	POTENTIALLY OVERPRICED	364,250
FOOD	600925 TURKEY	PULSES	2,590,000	POTENTIALLY OVERPRICED	750,500
FOOD	702720 EGYPT	PULSES	8,020,054	POTENTIALLY OVERPRICED	2,520,054
FOOD	800085 EGYPT	PULSES	12,125,000	POTENTIALLY OVERPRICED	3,449,000
FOOD	800352 EGYPT	PULSES	7,462,500	POTENTIALLY OVERPRICED	2,131,000
FOOD	900452 EGYPT	PULSES	5,648,702	POTENTIALLY OVERPRICED	1,768,702
FOOD	900466 EGYPT	PULSES	7,427,216	POTENTIALLY OVERPRICED	2,332,216
FOOD	1300065 TURKEY	PULSES	8,486,534	POTENTIALLY OVERPRICED	1,396,534
FOOD	1300100 TURKEY	PULSES	4,982,144	POTENTIALLY OVERPRICED	708,144
FOOD	1300102 TURKEY	PULSES	11,002,871	POTENTIALLY OVERPRICED	1,591,371
FOOD	1300107 TURKEY	PULSES	798,591	POTENTIALLY OVERPRICED	118,591
FOOD	1300137 TURKEY	PULSES	4,982,150	POTENTIALLY OVERPRICED	708,150
FOOD	1300255 TURKEY	PULSES	11,978,862	POTENTIALLY OVERPRICED	1,778,862
FOOD	1100025 THAILAND	RICE	5,216,983	POTENTIALLY OVERPRICED	1,286,983
FOOD	1100026 THAILAND	RICE	5,216,983	POTENTIALLY OVERPRICED	1,286,983
FOOD	1100027 THAILAND	RICE	43,573,944	POTENTIALLY OVERPRICED	4,273,944
FOOD	1200016 VIETNAM	RICE	74,013,431	POTENTIALLY OVERPRICED	5,513,431
FOOD	1200123 RUSSIA	RICE	7,905,451	POTENTIALLY OVERPRICED	1,205,451
FOOD	1200231 THAILAND	RICE	30,856,300	POTENTIALLY OVERPRICED	3,456,300
FOOD	1300001 THAILAND	RICE	69,050,102	POTENTIALLY OVERPRICED	17,450,102
FOOD	1300015 VIETNAM	RICE	76,200,415	POTENTIALLY OVERPRICED	11,700,415
FOOD	1300076 RUSSIA	RICE	15,240,079	POTENTIALLY OVERPRICED	2,340,079
FOOD	1300080 RUSSIA	RICE	7,789,100	POTENTIALLY OVERPRICED	1,089,100
FOOD	1300208 RUSSIA	RICE	7,789,100	POTENTIALLY OVERPRICED	1,089,100
FOOD	1110013 WFP	SOYBEAN OIL	7,809,479	REASONABLY PRICED	
FOOD	1110015 WFP	SOYBEAN OIL	9,521,338	POTENTIALLY OVERPRICED	1,522,858
FOOD	1110016 WFP	SOYBEAN OIL	9,589,147	POTENTIALLY OVERPRICED	1,068,277
FOOD	600308 SYRIA	SUGAR	7,008,750	REASONABLY PRICED	
FOOD	800019 JORDAN	SUGAR	3,740,625	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
FOOD	900044 EGYPT	SUGAR	8,892,759	POTENTIALLY OVERPRICED	1,117,720
FOOD	900045 EGYPT	SUGAR	8,892,759	POTENTIALLY OVERPRICED	1,117,720
FOOD	900121 JORDAN	SUGAR	4,289,125	POTENTIALLY OVERPRICED	401,605
FOOD	900143 UAE	SUGAR	8,574,337	POTENTIALLY OVERPRICED	596,750
FOOD	1001292 UAE	SUGAR	14,169,724	REASONABLY PRICED	
FOOD	1100028 THAILAND	SUGAR	26,758,363	REASONABLY PRICED	
FOOD	1100100 EGYPT	SUGAR	8,921,765	POTENTIALLY OVERPRICED	828,437
FOOD	1100101 EGYPT	SUGAR	13,382,647	POTENTIALLY OVERPRICED	1,242,654
FOOD	1100142 UAE	SUGAR	4,301,328	POTENTIALLY OVERPRICED	254,664
FOOD	1100201 EGYPT	SUGAR	26,256,801	POTENTIALLY OVERPRICED	3,226,825
FOOD	1100217 VIETNAM	SUGAR	8,602,655	POTENTIALLY OVERPRICED	925,996
FOOD	1100244 EGYPT	SUGAR	8,602,655	POTENTIALLY OVERPRICED	925,996
FOOD	1100284 TUNISIA	SUGAR	8,715,551	POTENTIALLY OVERPRICED	1,038,892
FOOD	1200050 EGYPT	SUGAR	8,602,655	POTENTIALLY OVERPRICED	925,996
FOOD	50012 KENYA	TEA	4,300,000	REASONABLY PRICED	
FOOD	700006 VIETNAM	TEA	16,905,000	POTENTIALLY OVERPRICED	1,930,000
FOOD	1300040 VIETNAM	TEA	5,306,248	POTENTIALLY OVERPRICED	869,248
FOOD	50279 EGYPT	VEGETABLE GHEE	14,620,000	POTENTIALLY OVERPRICED	871,497
FOOD	50517 JORDAN	VEGETABLE GHEE	1,710,000	POTENTIALLY OVERPRICED	92,529
FOOD	902100 MALAYSIA	VEGETABLE GHEE	1,008,514	POTENTIALLY OVERPRICED	208,618
FOOD	1000134 ALGERIA	VEGETABLE GHEE	5,189,738	POTENTIALLY OVERPRICED	469,763
FOOD	1000185 ALGERIA	VEGETABLE GHEE	5,472,722	POTENTIALLY OVERPRICED	1,999,517
FOOD	1000341 THAILAND	VEGETABLE GHEE	5,472,727	POTENTIALLY OVERPRICED	1,857,957
FOOD	1000435 TUNISIA	VEGETABLE GHEE	1,672,727	POTENTIALLY OVERPRICED	625,796
FOOD	1001056 EGYPT	VEGETABLE GHEE	2,189,091	POTENTIALLY OVERPRICED	715,765
FOOD	1100417 MOROCCO	VEGETABLE GHEE	625,547	POTENTIALLY OVERPRICED	173,031
FOOD	1100626 EGYPT	VEGETABLE GHEE	5,089,064	POTENTIALLY OVERPRICED	1,342,932
FOOD	1100785 THAILAND	VEGETABLE GHEE	7,755,596	POTENTIALLY OVERPRICED	1,986,398
FOOD	1100796 SYRIA	VEGETABLE GHEE	616,516	POTENTIALLY OVERPRICED	135,750
FOOD	1100938 EGYPT	VEGETABLE GHEE	25,812,274	POTENTIALLY OVERPRICED	7,035,614
FOOD	1200135 SAUDI ARABIA	VEGETABLE GHEE	5,139,033	POTENTIALLY OVERPRICED	1,749,263
FOOD	1200151 EGYPT	VEGETABLE GHEE	1,312,455	POTENTIALLY OVERPRICED	176,489
FOOD	1200157 UAE	VEGETABLE GHEE	1,918,051	POTENTIALLY OVERPRICED	543,251
FOOD	1200165 SAUDI ARABIA	VEGETABLE GHEE	19,180,505	POTENTIALLY OVERPRICED	5,432,510
FOOD	1200170 EGYPT	VEGETABLE GHEE	1,934,447	POTENTIALLY OVERPRICED	529,647
FOOD	1200196 EGYPT	VEGETABLE GHEE	2,581,228	POTENTIALLY OVERPRICED	708,162
FOOD	1200202 TUNISIA	VEGETABLE GHEE	2,000,444	POTENTIALLY OVERPRICED	559,143
FOOD	1200221 SYRIA	VEGETABLE GHEE	616,516	POTENTIALLY OVERPRICED	123,582
FOOD	1200224 VIETNAM	VEGETABLE GHEE	32,314,982	POTENTIALLY OVERPRICED	7,618,307

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
FOOD	1200229 TUNISIA	VEGETABLE GHEE	2,429,296	POTENTIALLY OVERPRICED	747,779
FOOD	1200279 ALGERIA	VEGETABLE GHEE	10,411,268	POTENTIALLY OVERPRICED	2,836,058
FOOD	1200282 YEMEN	VEGETABLE GHEE	3,567,713	POTENTIALLY OVERPRICED	992,905
FOOD	1200286 SYRIA	VEGETABLE GHEE	7,016,683	POTENTIALLY OVERPRICED	2,212,348
FOOD	1200301 SUDAN	VEGETABLE GHEE	7,016,683	POTENTIALLY OVERPRICED	1,909,043
FOOD	1200357 UAE	VEGETABLE GHEE	6,275,197	POTENTIALLY OVERPRICED	1,640,544
FOOD	1200361 CHINA	VEGETABLE GHEE	704,823	POTENTIALLY OVERPRICED	250,956
FOOD	1200402 SYRIA	VEGETABLE GHEE	2,100,292	POTENTIALLY OVERPRICED	555,407
FOOD	1200470 LIBYA	VEGETABLE GHEE	2,113,297	POTENTIALLY OVERPRICED	701,996
FOOD	1200473 MALAYSIA	VEGETABLE GHEE	669,957	POTENTIALLY OVERPRICED	89,474
FOOD	1300017 BELARUS	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,728,261
FOOD	1300036 SAUDI ARABIA	VEGETABLE GHEE	7,084,000	POTENTIALLY OVERPRICED	1,164,230
FOOD	1300041 SAUDI ARABIA	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,543,686
FOOD	1300066 TURKEY	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,503,261
FOOD	1300108 TURKEY	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,503,261
FOOD	1300117 TURKEY	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,503,261
FOOD	50035 SAUDI ARABIA	WHEAT	42,000,000	REASONABLY PRICED	
FOOD	50238 RUSSIA	WHEAT	3,806,250	POTENTIALLY OVERPRICED	640,616
FOOD	600074 RUSSIA	WHEAT	5,806,500	REASONABLY PRICED	
FOOD	600083 RUSSIA	WHEAT	5,600,000	REASONABLY PRICED	
FOOD	600159 RUSSIA	WHEAT	6,230,000	REASONABLY PRICED	
FOOD	600419 RUSSIA	WHEAT	9,345,000	REASONABLY PRICED	
FOOD	600597 RUSSIA	WHEAT	8,900,000	REASONABLY PRICED	
FOOD	700027 RUSSIA	WHEAT	8,500,000	REASONABLY PRICED	
FOOD	700207 SAUDI ARABIA	WHEAT	41,250,000	REASONABLY PRICED	
FOOD	702423 MOROCCO	WHEAT	18,372,114	POTENTIALLY OVERPRICED	4,010,114
FOOD	702584 INDIA	WHEAT	7,504,350	POTENTIALLY OVERPRICED	1,709,161
FOOD	800021 RUSSIA	WHEAT	35,000,000	REASONABLY PRICED	
FOOD	800137 SAUDI ARABIA	WHEAT	18,690,000	POTENTIALLY OVERPRICED	1,464,930
FOOD	800441 RUSSIA	WHEAT	8,887,500	REASONABLY PRICED	
FOOD	800806 INDIA	WHEAT	7,624,050	POTENTIALLY OVERPRICED	1,828,861
FOOD	800901 INDIA	WHEAT	7,504,350	POTENTIALLY OVERPRICED	1,709,161
FOOD	800960 INDIA	WHEAT	15,008,700	POTENTIALLY OVERPRICED	3,418,322
FOOD	800961 INDIA	WHEAT	7,504,350	POTENTIALLY OVERPRICED	1,709,161
FOOD	801934 UAE	WHEAT	7,525,700	POTENTIALLY OVERPRICED	1,730,511
FOOD	900014 RUSSIA	WHEAT	20,596,000	POTENTIALLY OVERPRICED	7,933,465
FOOD	900037 RUSSIA	WHEAT	10,298,000	POTENTIALLY OVERPRICED	2,285,465
FOOD	900047 INDIA	WHEAT	7,208,600	POTENTIALLY OVERPRICED	1,086,861
FOOD	900142 UAE	WHEAT	19,868,000	POTENTIALLY OVERPRICED	2,377,317

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
FOOD	900358	UAE	WHEAT	7,040,600	POTENTIALLY OVERPRICED	918,861
FOOD	1000109	RUSSIA	WHEAT	21,450,525	POTENTIALLY OVERPRICED	4,225,455
FOOD	1000150	RUSSIA	WHEAT	10,725,500	POTENTIALLY OVERPRICED	2,212,965
FOOD	1100138	RUSSIA	WHEAT	11,289,000	POTENTIALLY OVERPRICED	4,526,465
FOOD	1100150	RUSSIA	WHEAT	11,289,000	POTENTIALLY OVERPRICED	4,526,465
FOOD	1200083	AUSTRALIA	WHEAT	122,388,371	REASONABLY PRICED	
FOOD	1200099	RUSSIA	WHEAT	11,419,783	POTENTIALLY OVERPRICED	4,238,783
FOOD	1200105	SYRIA	WHEAT	51,466,535	POTENTIALLY OVERPRICED	22,742,535
FOOD	1200106	SYRIA	WHEAT	51,466,535	POTENTIALLY OVERPRICED	22,742,535
FOOD	1200124	RUSSIA	WHEAT	34,259,350	POTENTIALLY OVERPRICED	12,716,350
FOOD	1200193	RUSSIA	WHEAT	27,189,961	POTENTIALLY OVERPRICED	9,237,461
FOOD	1200283	SYRIA	WHEAT	51,315,015	POTENTIALLY OVERPRICED	22,591,015
FOOD	1200789	TUNISIA	WHEAT	11,849,853	POTENTIALLY OVERPRICED	4,668,853
FOOD	1300016	AUSTRALIA	WHEAT	135,382,046	POTENTIALLY OVERPRICED	14,827,046
FOOD	1300331	RUSSIA	WHEAT	17,129,675	POTENTIALLY OVERPRICED	6,358,175
FOOD	1300332	TUNISIA	WHEAT	11,431,000	POTENTIALLY OVERPRICED	5,100,000
FOOD	1300333	CYPRUS	WHEAT	12,111,169	POTENTIALLY OVERPRICED	5,358,619
HEALTH	702770	JORDAN	AIR CONDITIONED WAREHOUSE FOR	10,822,221	REASONABLY PRICED	
HEALTH	701425	VIETNAM	AMBULANCE BOAT	1,100,000	REASONABLY PRICED	
HEALTH	4974	RUSSIA	AMBULANCES	1,225,000	REASONABLY PRICED	
HEALTH	601201	RUSSIA	AMBULANCES	5,700,000	REASONABLY PRICED	
HEALTH	731008	RUSSIA	AMBULANCES	65,053	REASONABLY PRICED	
HEALTH	800729	TURKEY	AMBULANCES	84,584	REASONABLY PRICED	
HEALTH	801381	SWEDEN	AMBULANCES	16,669,359	POTENTIALLY OVERPRICED	4,463,930
HEALTH	801660	FRANCE	AMBULANCES	10,791,194	REASONABLY PRICED	
HEALTH	811302	WHO	AMBULANCES	184,719	REASONABLY PRICED	
HEALTH	811303	WHO	AMBULANCES	236,212	REASONABLY PRICED	
HEALTH	811304	WHO	AMBULANCES	269,957	REASONABLY PRICED	
HEALTH	1000894	SYRIA	AMBULANCES	7,291,092	POTENTIALLY OVERPRICED	1,351,658
HEALTH	1001313	UAE	AMBULANCES	205,833	REASONABLY PRICED	
HEALTH	1001790	SWEDEN	AMBULANCES	7,630,557	POTENTIALLY OVERPRICED	1,567,673
HEALTH	1030305	BELARUS	AMBULANCES	381,870	REASONABLY PRICED	
HEALTH	1300024	EGYPT	AMBULANCES	1,107,746	REASONABLY PRICED	
HEALTH	1000690	TURKEY	CONSTRUCTION OF HOSPITAL	17,903,030	REASONABLY PRICED	
HEALTH	1001535	SYRIA	HEALTH CARE CENTERS	14,030,810	REASONABLY PRICED	
HEALTH	501017	GERMANY	MEDICAL EQUIPMENT	17,162,824	POTENTIALLY OVERPRICED	1,762,824
HEALTH	501056	GERMANY	MEDICAL EQUIPMENT	10,632,507	REASONABLY PRICED	
HEALTH	601337	FRANCE	MEDICAL EQUIPMENT	9,188,879	POTENTIALLY OVERPRICED	521,262
HEALTH	601778	GERMANY	MEDICAL EQUIPMENT	4,554,883	POTENTIALLY OVERPRICED	766,878

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
HEALTH	601825	GERMANY	MEDICAL EQUIPMENT	3,515,260	REASONABLY PRICED	
HEALTH	602074	RUSSIA	MEDICAL EQUIPMENT	21,803,444	POTENTIALLY OVERPRICED	5,378,528
HEALTH	602083	RUSSIA	MEDICAL EQUIPMENT	6,128,113	POTENTIALLY OVERPRICED	3,471,445
HEALTH	602084	RUSSIA	MEDICAL EQUIPMENT	5,951,394	REASONABLY PRICED	
HEALTH	702289	GERMANY	MEDICAL EQUIPMENT	4,863,520	INCONCLUSIVE	
HEALTH	702785	RUSSIA	MEDICAL EQUIPMENT	18,957,606	POTENTIALLY OVERPRICED	7,957,610
HEALTH	1000932	FRANCE	MEDICAL EQUIPMENT	250,286	REASONABLY PRICED	
HEALTH	1001078	AUSTRIA	MEDICAL EQUIPMENT	11,936,656	INCONCLUSIVE	
HEALTH	1001423	EGYPT	MEDICAL EQUIPMENT	23,165,776	POTENTIALLY OVERPRICED	8,399,534
HEALTH	1002218	SWEDEN	MEDICAL EQUIPMENT	11,846,470	REASONABLY PRICED	
HEALTH	1100675	RUSSIA	MEDICAL EQUIPMENT	10,644,087	POTENTIALLY OVERPRICED	2,006,561
HEALTH	1200004	JORDAN	MEDICAL EQUIPMENT	17,134,820	POTENTIALLY OVERPRICED	1,014,201
HEALTH	900780	JORDAN	MEDICAL SUPPLIES	12,210,514	REASONABLY PRICED	
HEALTH	901916	GERMANY	MEDICAL SUPPLIES	2,031,000	REASONABLY PRICED	
HEALTH	1200085	JORDAN	MEDICAL SUPPLIES	2,906,968	REASONABLY PRICED	
HEALTH	1200659	MALAYSIA	MEDICAL SUPPLIES	3,226,748	REASONABLY PRICED	
HEALTH	901271	FRANCE	MEDICINE	823,044	INCONCLUSIVE	
HEALTH	901566	UK	MEDICINE	9,075,118	REASONABLY PRICED	
HEALTH	1000518	RUSSIA	MEDICINE	15,002,823	POTENTIALLY OVERPRICED	799,898
HEALTH	1000812	INDIA	MEDICINE	41,922	POTENTIALLY OVERPRICED	19,949
HEALTH	1000964	SYRIA	MEDICINE	280,000	REASONABLY PRICED	
HEALTH	1001260	JORDAN	MEDICINE	183,366	INCONCLUSIVE	
HEALTH	1001411	FRANCE	MEDICINE	89,682	POTENTIALLY OVERPRICED	28,314
HEALTH	1001664	RUSSIA	MEDICINE	82,306	POTENTIALLY OVERPRICED	15,226
HEALTH	1001685	JORDAN	MEDICINE	17,446	REASONABLY PRICED	
HEALTH	1001687	JORDAN	MEDICINE	284,549	POTENTIALLY OVERPRICED	220,889
HEALTH	1101024	DENMARK	MEDICINE	11,680,901	REASONABLY PRICED	
HEALTH	1200070	JORDAN	MEDICINE	3,573,974	INCONCLUSIVE	
HEALTH	1200093	CHINA	MEDICINE	2,212,332	REASONABLY PRICED	
HEALTH	1200475	GERMANY	MEDICINE	8,344,828	REASONABLY PRICED	
HEALTH	1200535	EGYPT	MEDICINE	2,528,360	REASONABLY PRICED	
HEALTH	1200713	SYRIA	MEDICINE	10,694	REASONABLY PRICED	
HEALTH	600682	FRANCE	STEAM BOILERS	1,439,228	INCONCLUSIVE	
HEAVY EQUIP	800928	RUSSIA	BULLDOZERS	1,499,090	REASONABLY PRICED	
HEAVY EQUIP	802203	UAE	BULLDOZERS	38,848,671	POTENTIALLY OVERPRICED	3,483,285
HEAVY EQUIP	1201408	SYRIA	BULLDOZERS	17,302,364	POTENTIALLY OVERPRICED	2,507,335
HEAVY EQUIP	702089	YUGOSLAVIA	CORN HUSKERS	1,408,000	REASONABLY PRICED	
HEAVY EQUIP	1100775	ITALY	CORN HUSKERS	2,249,641	REASONABLY PRICED	
HEAVY EQUIP	1200344	LEBANON	CORN HUSKERS	2,273,622	POTENTIALLY OVERPRICED	353,622

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
HEAVY EQUIP	600655 CHINA	EXCAVATORS	8,419,500	REASONABLY PRICED	
HEAVY EQUIP	702154 CHINA	EXCAVATORS	10,540,000	REASONABLY PRICED	
HEAVY EQUIP	801777 CHINA	EXCAVATORS	11,714,007	REASONABLY PRICED	
HEAVY EQUIP	600660 ALGERIA	FORKLIFTS	5,318,618	POTENTIALLY OVERPRICED	651,898
HEAVY EQUIP	701860 JORDAN	FORKLIFTS	1,590,675	POTENTIALLY OVERPRICED	788,740
HEAVY EQUIP	702685 INDIA	FORKLIFTS	255,943	REASONABLY PRICED	
HEAVY EQUIP	730939 CHINA	FORKLIFTS	174,746	POTENTIALLY OVERPRICED	15,886
HEAVY EQUIP	802109 UAE	FORKLIFTS	4,521,594	POTENTIALLY OVERPRICED	1,243,295
HEAVY EQUIP	811111 UNDP	FORKLIFTS	1,139,980	REASONABLY PRICED	
HEAVY EQUIP	830869 GERMANY	FORKLIFTS	647,102	REASONABLY PRICED	
HEAVY EQUIP	1030605 BULGARIA	FORKLIFTS	1,378,103	REASONABLY PRICED	
HEAVY EQUIP	1230099 RUSSIA	FORKLIFTS	1,318,903	POTENTIALLY OVERPRICED	254,422
HEAVY EQUIP	801637 RUSSIA	MISC CONSTRUCTION EQUIPMENT	5,880,913	REASONABLY PRICED	
HEAVY EQUIP	801638 RUSSIA	MISC CONSTRUCTION EQUIPMENT	7,996,324	REASONABLY PRICED	
HEAVY EQUIP	811169 UN HABITAT	MISC CONSTRUCTION EQUIPMENT	12,654,298	REASONABLY PRICED	
HEAVY EQUIP	601333 BELARUS	MOTOR SCRAPER	7,400,000	REASONABLY PRICED	
HEAVY EQUIP	802460 UAE	MOTOR SCRAPER	10,017,239	REASONABLY PRICED	
HEAVY EQUIP	600411 BELARUS	TRACTORS & SPARES	3,668,280	REASONABLY PRICED	
HEAVY EQUIP	601218 EGYPT	TRACTORS & SPARES	701,500	REASONABLY PRICED	
HEAVY EQUIP	1000634 RUSSIA	TRACTORS & SPARES	5,101,706	REASONABLY PRICED	
HEAVY EQUIP	1201115 JORDAN	TRACTORS & SPARES	777,383	INCONCLUSIVE	
HEAVY EQUIP	601016 RUSSIA	WHEEL LOADERS	3,192,000	REASONABLY PRICED	
HEAVY EQUIP	801293 RUSSIA	WHEEL LOADERS	2,852,196	REASONABLY PRICED	
HEAVY EQUIP	801482 UAE	WHEEL LOADERS	21,670,680	REASONABLY PRICED	
HEAVY EQUIP	802110 UAE	WHEEL LOADERS	8,005,092	REASONABLY PRICED	
HEAVY EQUIP	900510 JORDAN	WHEEL LOADERS	6,225,977	REASONABLY PRICED	
HEAVY EQUIP	901150 JORDAN	WHEEL LOADERS	11,893,162	REASONABLY PRICED	
HEAVY EQUIP	901396 EGYPT	WHEEL LOADERS	6,093,417	REASONABLY PRICED	
HEAVY EQUIP	1201514 SYRIA	WHEEL LOADERS	26,932,000	POTENTIALLY OVERPRICED	5,885,310
HEAVY EQUIP	1300124 SYRIA	WHEEL LOADERS	14,287,744	REASONABLY PRICED	
HOUSING	702787 SYRIA	BATH ROOM SETS	2,370,000	POTENTIALLY OVERPRICED	837,500
HOUSING	800180 TUNISIA	BATH ROOM SETS	725,000	REASONABLY PRICED	
HOUSING	800530 TUNISIA	BATH ROOM SETS	2,900,000	REASONABLY PRICED	
HOUSING	800746 TUNISIA	BATH ROOM SETS	725,000	REASONABLY PRICED	
HOUSING	800974 SYRIA	BATH ROOM SETS	6,030,000	POTENTIALLY OVERPRICED	1,432,500
HOUSING	801328 TUNISIA	BATH ROOM SETS	780,000	REASONABLY PRICED	
HOUSING	900034 PAKISTAN	BATH ROOM SETS	3,500,000	POTENTIALLY OVERPRICED	435,000
HOUSING	900304 TUNISIA	BATH ROOM SETS	410,000	REASONABLY PRICED	
HOUSING	900306 TUNISIA	BATH ROOM SETS	420,000	REASONABLY PRICED	

**Listing of Evaluated Contracts
By Sector and Category of Goods**

SECTOR	COMM MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
HOUSING	1000366 SYRIA	BATH ROOM SETS	2,330,000	POTENTIALLY OVERPRICED	797,500
HOUSING	1000420 TUNISIA	BATH ROOM SETS	392,500	REASONABLY PRICED	
HOUSING	1000426 TUNISIA	BATH ROOM SETS	2,075,000	REASONABLY PRICED	
HOUSING	1000546 JORDAN	BATH ROOM SETS	2,350,000	POTENTIALLY OVERPRICED	817,500
HOUSING	1000576 JORDAN	BATH ROOM SETS	1,990,000	POTENTIALLY OVERPRICED	457,500
HOUSING	1100227 SYRIA	BATH ROOM SETS	3,300,000	POTENTIALLY OVERPRICED	1,001,250
HOUSING	1000177 LEBANON	BATHROOM FAUCETS/FIXTURES	12,724,387	REASONABLY PRICED	
HOUSING	800486 TUNISIA	CERAMIC TILES	1,122,000	REASONABLY PRICED	
HOUSING	800975 SYRIA	CERAMIC TILES	7,460,000	REASONABLY PRICED	
HOUSING	801159 JORDAN	CERAMIC TILES	5,040,000	REASONABLY PRICED	
HOUSING	801535 TUNISIA	CERAMIC TILES	1,034,000	REASONABLY PRICED	
HOUSING	900307 TUNISIA	CERAMIC TILES	978,000	REASONABLY PRICED	
HOUSING	900417 TUNISIA	CERAMIC TILES	978,000	REASONABLY PRICED	
HOUSING	900856 TUNISIA	CERAMIC TILES	479,000	REASONABLY PRICED	
HOUSING	900977 TUNISIA	CERAMIC TILES	934,000	REASONABLY PRICED	
HOUSING	901006 TUNISIA	CERAMIC TILES	958,000	REASONABLY PRICED	
HOUSING	1000368 SYRIA	CERAMIC TILES	2,500,000	REASONABLY PRICED	
HOUSING	1000444 ALGERIA	CERAMIC TILES	2,525,000	REASONABLY PRICED	
HOUSING	1000445 ALGERIA	CERAMIC TILES	5,050,000	REASONABLY PRICED	
HOUSING	1000454 SYRIA	CERAMIC TILES	2,455,000	REASONABLY PRICED	
HOUSING	1100094 SYRIA	CERAMIC TILES	2,507,500	REASONABLY PRICED	
HOUSING	1100214 VIETNAM	CERAMIC TILES	1,275,500	REASONABLY PRICED	
HOUSING	1300215 TUNISIA	CERAMIC TILES	1,413,000	REASONABLY PRICED	
HOUSING	901292 PAKISTAN	DESIGN AND CONSTRUCTION OF HOUSING	8,492,735	REASONABLY PRICED	
HOUSING	1001314 UAE	DESIGN AND CONSTRUCTION OF HOUSING	8,922,351	REASONABLY PRICED	
HOUSING	1001374 LEBANON	DESIGN AND CONSTRUCTION OF HOUSING	8,583,259	REASONABLY PRICED	
HOUSING	1001474 SYRIA	DESIGN AND CONSTRUCTION OF HOUSING	8,551,734	REASONABLY PRICED	
HOUSING	1001516 EGYPT	DESIGN AND CONSTRUCTION OF HOUSING	8,563,600	REASONABLY PRICED	
HOUSING	1001517 EGYPT	DESIGN AND CONSTRUCTION OF HOUSING	8,432,658	REASONABLY PRICED	
HOUSING	1001519 EGYPT	DESIGN AND CONSTRUCTION OF HOUSING	8,563,600	REASONABLY PRICED	
HOUSING	1100408 VIET NAM	FLOURESCENT LIGHTING FIXTURES	8,138,899	REASONABLY PRICED	
HOUSING	701494 UAE	GALVANIZED PIPES	2,180,000	REASONABLY PRICED	
HOUSING	600760 RUSSIA	REINFORCING DEFORMED BARS	5,500,000	REASONABLY PRICED	
HOUSING	600761 RUSSIA	REINFORCING DEFORMED BARS	5,500,000	REASONABLY PRICED	
HOUSING	700384 RUSSIA	REINFORCING DEFORMED BARS	15,975,000	REASONABLY PRICED	
HOUSING	700385 RUSSIA	REINFORCING DEFORMED BARS	15,975,000	REASONABLY PRICED	
HOUSING	800754 MOROCCO	REINFORCING DEFORMED BARS	13,750,000	POTENTIALLY OVERPRICED	3,100,000
HOUSING	801158 JORDAN	REINFORCING DEFORMED BARS	13,200,000	POTENTIALLY OVERPRICED	2,550,000
HOUSING	801336 JORDAN	REINFORCING DEFORMED BARS	5,313,300	POTENTIALLY OVERPRICED	1,074,600

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
HOUSING	900655	RUSSIA	REINFORCING DEFORMED BARS	24,900,000	POTENTIALLY OVERPRICED	3,600,000
HOUSING	1000581	JORDAN	REINFORCING DEFORMED BARS	18,620,000	POTENTIALLY OVERPRICED	3,710,000
HOUSING	1000600	RUSSIA	REINFORCING DEFORMED BARS	21,300,000	POTENTIALLY OVERPRICED	5,325,000
HOUSING	1101151	SYRIA	REINFORCING DEFORMED BARS	28,700,000	POTENTIALLY OVERPRICED	7,400,000
HOUSING	1101471	JORDAN	REINFORCING DEFORMED BARS	13,150,000	POTENTIALLY OVERPRICED	2,500,000
HOUSING	1001885	JORDAN	SPORTS HALLS	9,737,192	REASONABLY PRICED	
HOUSING	601979	TURKEY	TEAKWOOD & WHITE WOOD	4,486,000	REASONABLY PRICED	
HOUSING	702190	UAE	TEAKWOOD & WHITE WOOD	2,500,000	REASONABLY PRICED	
HOUSING	801103	INDONESIA	TEAKWOOD & WHITE WOOD	6,365,107	POTENTIALLY OVERPRICED	1,365,107
HOUSING	900419	MALAYSIA	TEAKWOOD & WHITE WOOD	6,587,914	POTENTIALLY OVERPRICED	1,587,914
HOUSING	901788	MALAYSIA	TEAKWOOD & WHITE WOOD	6,507,090	REASONABLY PRICED	
HOUSING	900020	PAKISTAN	WOODEN DOORS	12,474,358	REASONABLY PRICED	
HOUSING	900032	JORDAN	WOODEN DOORS	12,474,358	REASONABLY PRICED	
HOUSING	900055	SYRIA	WOODEN DOORS	11,267,163	REASONABLY PRICED	
HOUSING	900056	SYRIA	WOODEN DOORS	11,267,163	REASONABLY PRICED	
HOUSING	900109	SYRIA	WOODEN DOORS	12,033,179	REASONABLY PRICED	
HOUSING	900209	TUNISIA	WOODEN DOORS	12,033,179	REASONABLY PRICED	
HOUSING	1000321	SYRIA	WOODEN DOORS	11,632,073	REASONABLY PRICED	
MISCELLANEOUS	1101761	CHINA	CAR BATTERY MFG EQUIP	142,471	REASONABLY PRICED	
MISCELLANEOUS	1300012	LEBANON	CIGARETTE PAPER	396,056	REASONABLY PRICED	
MISCELLANEOUS	1300013	ITALY	CIGARETTE PAPER	204,892	REASONABLY PRICED	
MISCELLANEOUS	1101762	CHINA	ELECTROLYTIC MANGANESE DIOXIDE	115,364	POTENTIALLY OVERPRICED	28,940
MISCELLANEOUS	802315	INDIA	POLYESTER FIBER	1,167,442	POTENTIALLY OVERPRICED	46,821
MISCELLANEOUS	1000227	CHINA	POLYESTER FIBER	1,102,381	POTENTIALLY OVERPRICED	116,435
MISCELLANEOUS	50723	CHINA	TELECOMMUNICATIONS EQUIPMENT	28,164,530	POTENTIALLY OVERPRICED	1,066,481
OIL	1230093	ITALY	CRUDE OIL PROCESSING & TREATMENT PLANT	16,513,416	REASONABLY PRICED	
OIL	1130196	RUSSIA	DRILLING RIG	15,550,762	INCONCLUSIVE	
OIL	631108	CHINA	EQUIP & SUPPLIES FOR LPG CYLINDER	12,958,882	INCONCLUSIVE	
OIL	930112	RUSSIA	FLOATING ROOF STORAGE TANKS	11,464,315	INCONCLUSIVE	
OIL	1030497	RUSSIA	GAS OIL DESUPLHERIZATION UNIT	34,963,908	REASONABLY PRICED	
OIL	930181	BELGIUM	HOT ROLLED CARBON STEEL COILS	28,659,743	REASONABLY PRICED	
OIL	930037	INDIA	LPG CYLINDERS	9,476,607	REASONABLY PRICED	
OIL	930038	INDIA	LPG CYLINDERS	9,476,607	REASONABLY PRICED	
OIL	930089	LEBANON	LPG CYLINDERS	9,452,308	REASONABLY PRICED	
OIL	930090	LEBANON	LPG CYLINDERS	9,452,308	REASONABLY PRICED	
OIL	930618	CHINA	LPG CYLINDERS	9,564,466	REASONABLY PRICED	
OIL	730445	CHINA	MOBILE HYDRAULIC CRANES	293,000	REASONABLY PRICED	
OIL	830077	DENMARK	OIL FIELD TRUCK	1,749,312	POTENTIALLY OVERPRICED	521,439
OIL	630427	UAE	PIPELINES & ACCESSORIES	1,000,000	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
OIL	730661	FRANCE	PIPELINES & ACCESSORIES	11,000,000	REASONABLY PRICED	
OIL	730711	RUSSIA	PIPELINES & ACCESSORIES	1,395,000	REASONABLY PRICED	
OIL	830227	UAE	PIPELINES & ACCESSORIES	876,803	REASONABLY PRICED	
OIL	830228	JORDAN	PIPELINES & ACCESSORIES	7,347,896	POTENTIALLY OVERPRICED	330,800
OIL	830242	LEBANON	PIPELINES & ACCESSORIES	24,252,703	REASONABLY PRICED	
OIL	830302	RUSSIA	PIPELINES & ACCESSORIES	15,598,226	POTENTIALLY OVERPRICED	698,400
OIL	830418	MALAYSIA	PIPELINES & ACCESSORIES	52,715,563	REASONABLY PRICED	
OIL	830768	UAE	PIPELINES & ACCESSORIES	3,282,445	POTENTIALLY OVERPRICED	738,000
OIL	930094	RUSSIA	PIPELINES & ACCESSORIES	38,154,104	POTENTIALLY OVERPRICED	1,450,758
OIL	930127	RUSSIA	PIPELINES & ACCESSORIES	2,860,200	POTENTIALLY OVERPRICED	541,800
OIL	930172	UAE	PIPELINES & ACCESSORIES	4,738,816	POTENTIALLY OVERPRICED	415,325
OIL	1030034	RUSSIA	PIPELINES & ACCESSORIES	24,789,805	POTENTIALLY OVERPRICED	1,229,285
OIL	1030035	RUSSIA	PIPELINES & ACCESSORIES	6,010,650	REASONABLY PRICED	
OIL	1030050	RUSSIA	PIPELINES & ACCESSORIES	2,063,474	INCONCLUSIVE	
OIL	1030086	RUSSIA	PIPELINES & ACCESSORIES	30,545,141	REASONABLY PRICED	
OIL	1030287	RUSSIA	PIPELINES & ACCESSORIES	8,609,497	REASONABLY PRICED	
OIL	1030728	RUSSIA	PIPELINES & ACCESSORIES	22,902,916	REASONABLY PRICED	
OIL	1030768	INDIA	PIPELINES & ACCESSORIES	755,086	POTENTIALLY OVERPRICED	41,795
OIL	1130639	RUSSIA	PIPELINES & ACCESSORIES	6,714,216	REASONABLY PRICED	
OIL	1230259	RUSSIA	PIPELINES & ACCESSORIES	2,810,900	REASONABLY PRICED	
OIL	1230265	RUSSIA	PIPELINES & ACCESSORIES	7,407,487	REASONABLY PRICED	
OIL	1230448	LEBANON	PIPELINES & ACCESSORIES	1,485,280	REASONABLY PRICED	
OIL	1230456	LEBANON	PIPELINES & ACCESSORIES	8,646,627	POTENTIALLY OVERPRICED	1,339,920
OIL	930300	SPAIN	PRODUCTION LINES FOR LPG CYLINDERS	9,360,842	POTENTIALLY OVERPRICED	2,240,842
OIL	830449	TUNISIA	PUMPS & SPARES	3,019,332	POTENTIALLY OVERPRICED	304,384
OIL	1030484	UAE	PUMPS & SPARES	2,074,544	POTENTIALLY OVERPRICED	250,796
OIL	1230079	BELGIUM	PUMPS & SPARES	2,477,524	INCONCLUSIVE	
OIL	830424	JORDAN	REHAB OF GAS COMPRESSION LINES	12,239,503	REASONABLY PRICED	
OIL	930611	GERMANY	SOLAR POWER GENERATORS & ACCESSORIES	13,398,143	INCONCLUSIVE	
OIL	830240	TUNISIA	STEAM TURBINES	16,279,320	INCONCLUSIVE	
OIL	1030169	JORDAN	TETRA ETHYL LEAD	5,532,000	REASONABLY PRICED	
OIL	1230533	SWITZERLAND	TETRA ETHYL LEAD	19,611,921	POTENTIALLY OVERPRICED	7,164,921
OIL	1230577	JORDAN	TETRA ETHYL LEAD	2,974,187	POTENTIALLY OVERPRICED	899,687
OIL	730770	TUNISIA	WATER TREATMENT PLANT/EQUIPMENT	51,932,155	REASONABLY PRICED	
OIL	730897	CHINA	ZUBAIR GAS PROJECT	17,233,018	POTENTIALLY OVERPRICED	7,676,770
TRANSPORTATION	702090	MALAYSIA	BOATS	800,000	REASONABLY PRICED	
TRANSPORTATION	801773	CHINA	BOATS	12,361,471	REASONABLY PRICED	
TRANSPORTATION	601177	TURKEY	CRANE EQUIPPED TRUCK	1,783,584	REASONABLY PRICED	
TRANSPORTATION	1200739	UAE	DAEWOO BUSES (45 SEATS)	3,769,300	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
TRANSPORTATION	1200218	RUSSIA	DIESEL ELECTRICAL LOCOMOTIVES	41,317,339	POTENTIALLY OVERPRICED	4,526,010
TRANSPORTATION	601341	EGYPT	FIRE FIGHTING VEHICLES	1,241,842	REASONABLY PRICED	
TRANSPORTATION	630065	ITALY	FIRE FIGHTING VEHICLES	555,000	REASONABLY PRICED	
TRANSPORTATION	802670	CHINA	FIRE FIGHTING VEHICLES	1,092,684	REASONABLY PRICED	
TRANSPORTATION	1030296	RUSSIA	FIRE FIGHTING VEHICLES	3,419,043	REASONABLY PRICED	
TRANSPORTATION	1030540	ITALY	FIRE FIGHTING VEHICLES	621,564	REASONABLY PRICED	
TRANSPORTATION	1130474	ITALY	FIRE FIGHTING VEHICLES	1,249,406	REASONABLY PRICED	
TRANSPORTATION	1200427	EGYPT	FIRE FIGHTING VEHICLES	18,411,000	REASONABLY PRICED	
TRANSPORTATION	1201515	EGYPT	FIRE FIGHTING VEHICLES	36,444,895	REASONABLY PRICED	
TRANSPORTATION	1230504	RUSSIA	FIRE FIGHTING VEHICLES	2,695,673	REASONABLY PRICED	
TRANSPORTATION	701136	RUSSIA	GAZ CARGO TRUCKS	1,260,000	POTENTIALLY OVERPRICED	496,930
TRANSPORTATION	1201398	SYRIA	GAZ CARGO TRUCKS	8,771,918	REASONABLY PRICED	
TRANSPORTATION	1201399	SYRIA	GAZ CARGO TRUCKS	17,057,796	REASONABLY PRICED	
TRANSPORTATION	1200396	RUSSIA	HINO TRUCKS	4,690,497	REASONABLY PRICED	
TRANSPORTATION	1201532	RUSSIA	HINO TRUCKS	5,422,540	REASONABLY PRICED	
TRANSPORTATION	902034	RUSSIA	IMZ URAL "GEAR-UP" MOTORCYCLES WITH	10,052,685	REASONABLY PRICED	
TRANSPORTATION	710884	UNESCO	ISUZU TRUCKS	184,979	REASONABLY PRICED	
TRANSPORTATION	710886	UNESCO	ISUZU TRUCKS	82,065	REASONABLY PRICED	
TRANSPORTATION	811168	UNDP	ISUZU TRUCKS	670,867	REASONABLY PRICED	
TRANSPORTATION	1201414	RUSSIA	IVECO CARGO TRUCKS	34,555,529	REASONABLY PRICED	
TRANSPORTATION	1201424	RUSSIA	IVECO CARGO TRUCKS	37,284,933	REASONABLY PRICED	
TRANSPORTATION	801598	EGYPT	IVECO MINI BUS (29 SEATS)	13,364,360	REASONABLY PRICED	
TRANSPORTATION	901345	RUSSIA	IZH PLANETA MOTORCYCLES	2,889,115	REASONABLY PRICED	
TRANSPORTATION	1200540	UAE	JAWA MOTORCYCLE	1,179,105	REASONABLY PRICED	
TRANSPORTATION	800658	UAE	KASTOUR/MAN BUSES (45 SEATS)	9,922,000	REASONABLY PRICED	
TRANSPORTATION	700232	TUNISIA	MAN TRACTOR WITH SEMI TRAILER	12,619,061	REASONABLY PRICED	
TRANSPORTATION	1100335	RUSSIA	MARZ BUSES (42 SEATS)	16,978,563	REASONABLY PRICED	
TRANSPORTATION	1200030	EGYPT	MCV BUSES (45 SEATS)	21,651,360	REASONABLY PRICED	
TRANSPORTATION	1200144	RUSSIA	MERCEDES BENZ CARGO TRUCKS	4,402,482	POTENTIALLY OVERPRICED	396,750
TRANSPORTATION	501213	EGYPT	MISC TRANSPORTATION & EQUIPMENT	8,058,750	REASONABLY PRICED	
TRANSPORTATION	601809	EGYPT	MISC TRANSPORTATION & EQUIPMENT	7,360,005	REASONABLY PRICED	
TRANSPORTATION	630517	CHINA	MISC TRANSPORTATION & EQUIPMENT	1,323,850	REASONABLY PRICED	
TRANSPORTATION	1200423	CHINA	MISC TRANSPORTATION & EQUIPMENT	772,735	POTENTIALLY OVERPRICED	45,360
TRANSPORTATION	811150	UNDP	MITSUBISHI FLAT BED TRUCKS	1,902,534	POTENTIALLY OVERPRICED	171,041
TRANSPORTATION	1101473	SYRIA	MITSUBISHI MINI BUS (12 SEATS)	11,920,778	REASONABLY PRICED	
TRANSPORTATION	1000226	EGYPT	MITSUBISHI MINI BUS (30 SEATS)	30,766,450	REASONABLY PRICED	
TRANSPORTATION	1200334	UAE	MZ ETZ MOTORCYCLES	259,091	POTENTIALLY OVERPRICED	23,821
TRANSPORTATION	710885	UNESCO	NISSAN BUSES AND TRUCKS	144,236	REASONABLY PRICED	
TRANSPORTATION	710974	UNESCO	NISSAN BUSES AND TRUCKS	1,475,591	POTENTIALLY OVERPRICED	82,537

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
TRANSPORTATION	1201529	RUSSIA	NISSAN CARGO TRUCKS	1,348,925	REASONABLY PRICED	
TRANSPORTATION	1300126	UAE	NISSAN CARGO TRUCKS	16,482,792	REASONABLY PRICED	
TRANSPORTATION	1200498	UAE	NISSAN MINI BUS (15 SEATS)	813,350	REASONABLY PRICED	
TRANSPORTATION	710883	UNESCO	NISSAN MINI BUS (21 SEATS)	63,614	REASONABLY PRICED	
TRANSPORTATION	910168	UNICEF	NISSAN MINI BUS (26 SEATS)	29,054	REASONABLY PRICED	
TRANSPORTATION	910169	UNICEF	NISSAN MINI BUS (26 SEATS)	58,108	REASONABLY PRICED	
TRANSPORTATION	910170	UNICEF	NISSAN MINI BUS (26 SEATS)	116,216	REASONABLY PRICED	
TRANSPORTATION	910171	UNICEF	NISSAN MINI BUS (26 SEATS)	87,162	REASONABLY PRICED	
TRANSPORTATION	910172	UNICEF	NISSAN MINI BUS (26 SEATS)	87,162	REASONABLY PRICED	
TRANSPORTATION	910173	UNICEF	NISSAN MINI BUS (26 SEATS)	29,054	REASONABLY PRICED	
TRANSPORTATION	910174	UNICEF	NISSAN MINI BUS (26 SEATS)	29,054	REASONABLY PRICED	
TRANSPORTATION	702482	FRANCE	PEUGEOT MINI BUS (21 SEATS)	274,995	REASONABLY PRICED	
TRANSPORTATION	50947	RUSSIA	RAIL BARS	9,135,000	POTENTIALLY OVERPRICED	2,709,000
TRANSPORTATION	601265	TURKEY	RAIL BARS	7,344,000	REASONABLY PRICED	
TRANSPORTATION	802192	TURKEY	RAIL BARS	9,825,000	POTENTIALLY OVERPRICED	2,175,000
TRANSPORTATION	1100002	UAE	RAIL BARS	19,872,000	POTENTIALLY OVERPRICED	3,348,000
TRANSPORTATION	1200077	RUSSIA	RAIL BARS	2,891,000	POTENTIALLY OVERPRICED	749,000
TRANSPORTATION	801383	AUSTRIA	RAIL CARS	1,380,710	REASONABLY PRICED	
TRANSPORTATION	631126	RUSSIA	RENAULT CARGO TRUCKS	136,784	REASONABLY PRICED	
TRANSPORTATION	1000147	RUSSIA	RENAULT CARGO TRUCKS	8,925,982	POTENTIALLY OVERPRICED	843,300
TRANSPORTATION	1200431	FRANCE	RENAULT CARGO TRUCKS	3,686,205	REASONABLY PRICED	
TRANSPORTATION	1000288	TUNISIA	SCANIA TRACTOR TRAILER	33,033,592	REASONABLY PRICED	
TRANSPORTATION	1001581	LEBANON	SUZUKI POLICE MOTORCYCLES	948,937	REASONABLY PRICED	
TRANSPORTATION	901312	EGYPT	TIPPER (DUMP) TRUCKS	3,792,942	REASONABLY PRICED	
TRANSPORTATION	901800	RUSSIA	TIPPER (DUMP) TRUCKS	2,564,997	POTENTIALLY OVERPRICED	247,410
TRANSPORTATION	910231	UNICEF	TIPPER (DUMP) TRUCKS	142,952	REASONABLY PRICED	
TRANSPORTATION	910232	UNICEF	TIPPER (DUMP) TRUCKS	214,428	REASONABLY PRICED	
TRANSPORTATION	910322	UNICEF	TIPPER (DUMP) TRUCKS	391,930	REASONABLY PRICED	
TRANSPORTATION	802016	SYRIA	TOYOTA COASTER BUSES (26 SEATS)	20,997,000	POTENTIALLY OVERPRICED	5,982,000
TRANSPORTATION	810775	UNICEF	TOYOTA COASTER BUSES (26 SEATS)	67,600	POTENTIALLY OVERPRICED	4,140
TRANSPORTATION	900525	LEBANON	TOYOTA COASTER BUSES (26 SEATS)	331,358	REASONABLY PRICED	
TRANSPORTATION	901672	LEBANON	TOYOTA COASTER BUSES (26 SEATS)	943,967	REASONABLY PRICED	
TRANSPORTATION	1001074	RUSSIA	TOYOTA COASTER BUSES (26 SEATS)	6,453,952	POTENTIALLY OVERPRICED	1,363,350
TRANSPORTATION	1101618	UAE	TOYOTA COASTER BUSES (26 SEATS)	1,863,850	POTENTIALLY OVERPRICED	362,350
TRANSPORTATION	1001221	RUSSIA	TOYOTA HIACE MINI BUS (12 SEATS)	1,374,367	REASONABLY PRICED	
TRANSPORTATION	1100177	RUSSIA	TURNOUTS	13,283,450	REASONABLY PRICED	
TRANSPORTATION	801061	RUSSIA	VOLVO TRUCKS	20,705,344	REASONABLY PRICED	
TRANSPORTATION	910165	UNICEF	VOLVO TRUCKS	67,959	POTENTIALLY OVERPRICED	8,509
TRANSPORTATION	910166	UNICEF	VOLVO TRUCKS	67,959	POTENTIALLY OVERPRICED	8,509

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
TRANSPORTATION	910167	UNICEF	VOLVO TRUCKS	337,998	REASONABLY PRICED	
TRANSPORTATION	910230	UNICEF	VOLVO TRUCKS	87,142	REASONABLY PRICED	
TRANSPORTATION	1101443	SYRIA	VOLVO TRUCKS	7,838,984	REASONABLY PRICED	
TRANSPORTATION	1300213	TUNISIA	VOLVO TRUCKS	3,054,175	REASONABLY PRICED	
TRANSPORTATION	802828	EGYPT	WATER TANKERS	305,528	REASONABLY PRICED	
TRANSPORTATION	902072	RUSSIA	WATER TANKERS	728,880	REASONABLY PRICED	
VEHICLES	702790	SPAIN	FIAT DUCATO PICKUP	5,628,093	REASONABLY PRICED	
VEHICLES	702173	UAE	GM TRUCKS	903,095	REASONABLY PRICED	
VEHICLES	702174	UAE	GM TRUCKS	407,289	REASONABLY PRICED	
VEHICLES	802524	JORDAN	GM TRUCKS	3,066,238	POTENTIALLY OVERPRICED	249,095
VEHICLES	602102	RUSSIA	HYUNDAIS	5,583,275	POTENTIALLY OVERPRICED	418,310
VEHICLES	602103	UAE	HYUNDAIS	5,164,965	REASONABLY PRICED	
VEHICLES	700917	RUSSIA	HYUNDAIS	1,834,800	REASONABLY PRICED	
VEHICLES	800829	TURKEY	HYUNDAIS	729,676	POTENTIALLY OVERPRICED	136,771
VEHICLES	1100548	UAE	HYUNDAIS	2,415,064	REASONABLY PRICED	
VEHICLES	1200248	RUSSIA	HYUNDAIS	868,885	REASONABLY PRICED	
VEHICLES	1200439	UAE	HYUNDAIS	1,842,365	REASONABLY PRICED	
VEHICLES	1200440	UAE	HYUNDAIS	3,132,167	REASONABLY PRICED	
VEHICLES	1200543	UAE	HYUNDAIS	3,211,886	POTENTIALLY OVERPRICED	670,876
VEHICLES	1030661	RUSSIA	ISUZU TROOPERS	217,723	REASONABLY PRICED	
VEHICLES	1100075	JORDAN	MERCEDES BENZ S320L SEDAN	5,103,673	REASONABLY PRICED	
VEHICLES	1100108	UAE	MERCEDES BENZ S320L SEDAN	11,365,238	REASONABLY PRICED	
VEHICLES	602071	UAE	NISSAN MAXIMA	5,241,567	REASONABLY PRICED	
VEHICLES	1200502	UAE	NISSAN PATHFINDER	1,020,763	REASONABLY PRICED	
VEHICLES	710089	UNDP	NISSAN PATROL STATION WAGONS	57,352	POTENTIALLY OVERPRICED	19,139
VEHICLES	710725	UNICEF	NISSAN PATROL STATION WAGONS	41,120	REASONABLY PRICED	
VEHICLES	711008	UNICEF	NISSAN PATROL STATION WAGONS	61,680	REASONABLY PRICED	
VEHICLES	811256	UNICEF	NISSAN PATROL STATION WAGONS	79,845	REASONABLY PRICED	
VEHICLES	811257	UNICEF	NISSAN PATROL STATION WAGONS	39,922	REASONABLY PRICED	
VEHICLES	902041	UAE	NISSAN PATROL STATION WAGONS	12,332,031	REASONABLY PRICED	
VEHICLES	910590	UNICEF	NISSAN PATROL STATION WAGONS	119,767	REASONABLY PRICED	
VEHICLES	1000713	EGYPT	NISSAN PATROL STATION WAGONS	1,232,000	POTENTIALLY OVERPRICED	181,652
VEHICLES	1200111	JORDAN	NISSAN PATROL STATION WAGONS	1,364,405	POTENTIALLY OVERPRICED	105,275
VEHICLES	1200472	UAE	NISSAN PATROL STATION WAGONS	4,406,758	POTENTIALLY OVERPRICED	356,712
VEHICLES	1200500	UAE	NISSAN PATROL STATION WAGONS	8,389,831	POTENTIALLY OVERPRICED	747,043
VEHICLES	1201426	UAE	NISSAN PATROL STATION WAGONS	3,062,790	POTENTIALLY OVERPRICED	1,014,013
VEHICLES	1230549	INDIA	NISSAN PATROL STATION WAGONS	714,332	POTENTIALLY OVERPRICED	169,618
VEHICLES	710972	UNESCO	NISSAN PICKUPS	234,153	POTENTIALLY OVERPRICED	28,588
VEHICLES	801677	UAE	NISSAN PICKUPS	3,156,738	POTENTIALLY OVERPRICED	412,987

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
VEHICLES	801801	UAE	NISSAN PICKUPS	1,585,710	POTENTIALLY OVERPRICED	207,454
VEHICLES	900064	UAE	NISSAN PICKUPS	11,908,638	POTENTIALLY OVERPRICED	774,859
VEHICLES	902097	RUSSIA	NISSAN PICKUPS	487,604	POTENTIALLY OVERPRICED	51,323
VEHICLES	910666	UNICEF	NISSAN PICKUPS	14,573	POTENTIALLY OVERPRICED	3,690
VEHICLES	910667	UNICEF	NISSAN PICKUPS	29,146	POTENTIALLY OVERPRICED	7,380
VEHICLES	910668	UNICEF	NISSAN PICKUPS	14,573	POTENTIALLY OVERPRICED	3,690
VEHICLES	910669	UNICEF	NISSAN PICKUPS	14,573	POTENTIALLY OVERPRICED	3,690
VEHICLES	910670	UNICEF	NISSAN PICKUPS	29,146	POTENTIALLY OVERPRICED	7,380
VEHICLES	930577	LEBANON	NISSAN PICKUPS	2,515,527	POTENTIALLY OVERPRICED	351,969
VEHICLES	1000840	SYRIA	NISSAN PICKUPS	33,219,000	REASONABLY PRICED	
VEHICLES	1101125	UAE	NISSAN PICKUPS	3,224,878	POTENTIALLY OVERPRICED	397,689
VEHICLES	1200118	EGYPT	NISSAN PICKUPS	740,318	POTENTIALLY OVERPRICED	224,590
VEHICLES	1200349	UAE	NISSAN PICKUPS	3,251,068	REASONABLY PRICED	
VEHICLES	1200405	UAE	NISSAN PICKUPS	24,553,156	POTENTIALLY OVERPRICED	2,403,655
VEHICLES	1200503	UAE	NISSAN PICKUPS	1,502,712	POTENTIALLY OVERPRICED	161,821
VEHICLES	1201410	UAE	NISSAN PICKUPS	5,363,034	REASONABLY PRICED	
VEHICLES	1201413	UAE	NISSAN PICKUPS	14,303,678	REASONABLY PRICED	
VEHICLES	1230380	JORDAN	NISSAN PICKUPS	579,980	POTENTIALLY OVERPRICED	70,150
VEHICLES	900446	TUNISIA	OPEL ASTRA	91,516,724	REASONABLY PRICED	
VEHICLES	1101710	FRANCE	PEUGEOT SEDANS	76,972,907	REASONABLY PRICED	
VEHICLES	1200291	MALAYSIA	PROTON WIRA SALOON CARS	40,477,522	REASONABLY PRICED	
VEHICLES	1200057	RUSSIA	TOYOTA COROLLA	8,761,483	REASONABLY PRICED	
VEHICLES	1200119	EGYPT	TOYOTA COROLLA	5,241,963	POTENTIALLY OVERPRICED	1,153,271
VEHICLES	702907	UAE	TOYOTA DYNA TRUCKS	3,646,764	POTENTIALLY OVERPRICED	741,004
VEHICLES	710713	FAO	TOYOTA DYNA TRUCKS	109,355	REASONABLY PRICED	
VEHICLES	801708	UAE	TOYOTA DYNA TRUCKS	3,929,871	POTENTIALLY OVERPRICED	297,671
VEHICLES	901580	LEBANON	TOYOTA DYNA TRUCKS	281,909	POTENTIALLY OVERPRICED	100,299
VEHICLES	1200539	UAE	TOYOTA DYNA TRUCKS	1,523,043	POTENTIALLY OVERPRICED	433,383
VEHICLES	710225	WHO	TOYOTA HILUX PICKUPS	42,271	POTENTIALLY OVERPRICED	5,686
VEHICLES	710229	WHO	TOYOTA HILUX PICKUPS	21,136	POTENTIALLY OVERPRICED	2,843
VEHICLES	710234	WHO	TOYOTA HILUX PICKUPS	42,271	POTENTIALLY OVERPRICED	5,686
VEHICLES	710238	WHO	TOYOTA HILUX PICKUPS	40,740	POTENTIALLY OVERPRICED	2,582
VEHICLES	710647	FAO	TOYOTA HILUX PICKUPS	359,012	POTENTIALLY OVERPRICED	44,707
VEHICLES	710773	UNICEF	TOYOTA HILUX PICKUPS	18,105	POTENTIALLY OVERPRICED	3,309
VEHICLES	710774	UNICEF	TOYOTA HILUX PICKUPS	72,421	POTENTIALLY OVERPRICED	13,237
VEHICLES	711132	UNDP	TOYOTA HILUX PICKUPS	357,432	POTENTIALLY OVERPRICED	26,548
VEHICLES	730812	UAE	TOYOTA HILUX PICKUPS	1,389,068	REASONABLY PRICED	
VEHICLES	801314	UAE	TOYOTA HILUX PICKUPS	3,274,129	REASONABLY PRICED	
VEHICLES	811087	UNICEF	TOYOTA HILUX PICKUPS	19,428	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
VEHICLES	811088	UNICEF	TOYOTA HILUX PICKUPS	34,746	REASONABLY PRICED	
VEHICLES	811090	UNICEF	TOYOTA HILUX PICKUPS	34,746	REASONABLY PRICED	
VEHICLES	811091	UNICEF	TOYOTA HILUX PICKUPS	19,428	REASONABLY PRICED	
VEHICLES	811178	UNICEF	TOYOTA HILUX PICKUPS	34,746	REASONABLY PRICED	
VEHICLES	811179	UNICEF	TOYOTA HILUX PICKUPS	69,492	REASONABLY PRICED	
VEHICLES	811180	UNICEF	TOYOTA HILUX PICKUPS	121,611	REASONABLY PRICED	
VEHICLES	811313	WHO	TOYOTA HILUX PICKUPS	114,561	POTENTIALLY OVERPRICED	6,598
VEHICLES	811314	WHO	TOYOTA HILUX PICKUPS	113,630	REASONABLY PRICED	
VEHICLES	811315	WHO	TOYOTA HILUX PICKUPS	171,842	POTENTIALLY OVERPRICED	9,898
VEHICLES	811316	WHO	TOYOTA HILUX PICKUPS	210,029	POTENTIALLY OVERPRICED	12,097
VEHICLES	811317	WHO	TOYOTA HILUX PICKUPS	18,938	REASONABLY PRICED	
VEHICLES	811318	WHO	TOYOTA HILUX PICKUPS	19,094	POTENTIALLY OVERPRICED	1,100
VEHICLES	811319	WHO	TOYOTA HILUX PICKUPS	38,187	POTENTIALLY OVERPRICED	2,200
VEHICLES	811320	WHO	TOYOTA HILUX PICKUPS	76,375	POTENTIALLY OVERPRICED	4,399
VEHICLES	811547	UNICEF	TOYOTA HILUX PICKUPS	157,256	POTENTIALLY OVERPRICED	16,625
VEHICLES	811605	UNDP	TOYOTA HILUX PICKUPS	189,879	REASONABLY PRICED	
VEHICLES	901671	LEBANON	TOYOTA HILUX PICKUPS	5,935,858	POTENTIALLY OVERPRICED	484,240
VEHICLES	901724	UAE	TOYOTA HILUX PICKUPS	1,348,511	POTENTIALLY OVERPRICED	330,436
VEHICLES	901988	RUSSIA	TOYOTA HILUX PICKUPS	14,007,124	POTENTIALLY OVERPRICED	2,083,749
VEHICLES	910016	WFP	TOYOTA HILUX PICKUPS	97,444	POTENTIALLY OVERPRICED	15,000
VEHICLES	910412	UNICEF	TOYOTA HILUX PICKUPS	37,289	POTENTIALLY OVERPRICED	3,538
VEHICLES	910420	UNICEF	TOYOTA HILUX PICKUPS	49,433	POTENTIALLY OVERPRICED	3,066
VEHICLES	910430	UNICEF	TOYOTA HILUX PICKUPS	15,875	REASONABLY PRICED	
VEHICLES	910432	UNICEF	TOYOTA HILUX PICKUPS	31,751	REASONABLY PRICED	
VEHICLES	910435	UNICEF	TOYOTA HILUX PICKUPS	49,433	POTENTIALLY OVERPRICED	3,066
VEHICLES	910442	UNICEF	TOYOTA HILUX PICKUPS	12,358	POTENTIALLY OVERPRICED	766
VEHICLES	910443	UNICEF	TOYOTA HILUX PICKUPS	84,535	REASONABLY PRICED	
VEHICLES	910498	UNICEF	TOYOTA HILUX PICKUPS	12,358	POTENTIALLY OVERPRICED	766
VEHICLES	910722	UNICEF	TOYOTA HILUX PICKUPS	47,626	REASONABLY PRICED	
VEHICLES	910733	UNICEF	TOYOTA HILUX PICKUPS	14,244	POTENTIALLY OVERPRICED	2,652
VEHICLES	910734	UNICEF	TOYOTA HILUX PICKUPS	28,488	POTENTIALLY OVERPRICED	5,304
VEHICLES	1101625	EGYPT	TOYOTA HILUX PICKUPS	784,941	POTENTIALLY OVERPRICED	252,441
VEHICLES	630663	UAE	TOYOTA LANDCRUISER	700,000	REASONABLY PRICED	
VEHICLES	710208	WHO	TOYOTA LANDCRUISER	33,887	POTENTIALLY OVERPRICED	6,187
VEHICLES	711149	UNICEF	TOYOTA LANDCRUISER	23,336	POTENTIALLY OVERPRICED	1,701
VEHICLES	810008	UNOPS	TOYOTA LANDCRUISER	286,992	POTENTIALLY OVERPRICED	70,210
VEHICLES	810011	UNOPS	TOYOTA LANDCRUISER	362,507	POTENTIALLY OVERPRICED	20,697
VEHICLES	810338	UNICEF	TOYOTA LANDCRUISER	30,063	REASONABLY PRICED	
VEHICLES	810726	FAO	TOYOTA LANDCRUISER	25,385	POTENTIALLY OVERPRICED	5,144

**Listing of Evaluated Contracts
By Sector and Category of Goods**

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
VEHICLES	810727	UNICEF	TOYOTA LANDCRUISER	24,075	REASONABLY PRICED	
VEHICLES	811063	WFP	TOYOTA LANDCRUISER	98,565	REASONABLY PRICED	
VEHICLES	811084	UNICEF	TOYOTA LANDCRUISER	20,241	REASONABLY PRICED	
VEHICLES	901987	RUSSIA	TOYOTA LANDCRUISER	16,455,922	POTENTIALLY OVERPRICED	988,210
VEHICLES	910441	UNICEF	TOYOTA LANDCRUISER	22,744	REASONABLY PRICED	
VEHICLES	910444	UNICEF	TOYOTA LANDCRUISER	22,744	REASONABLY PRICED	
VEHICLES	1001312	UAE	TOYOTA LANDCRUISER	3,197,225	POTENTIALLY OVERPRICED	667,733
VEHICLES	1010009	UNOPS	TOYOTA LANDCRUISER	420,355	POTENTIALLY OVERPRICED	62,062
VEHICLES	1100305	LEBANON	TOYOTA LANDCRUISER	1,026,934	REASONABLY PRICED	
VEHICLES	1200051	SYRIA	TOYOTA LANDCRUISER	725,820	POTENTIALLY OVERPRICED	163,139
VEHICLES	1200542	UAE	TOYOTA LANDCRUISER	874,511	POTENTIALLY OVERPRICED	204,018
VEHICLES	1300030	EGYPT	TOYOTA LANDCRUISER	587,569	POTENTIALLY OVERPRICED	154,394
VEHICLES	1300128	RUSSIA	TOYOTA LANDCRUISER	27,742,077	REASONABLY PRICED	
VEHICLES	1310001	UNOPS	TOYOTA LANDCRUISER	163,672	REASONABLY PRICED	
VEHICLES	1310002	UNOPS	TOYOTA LANDCRUISER	78,396	POTENTIALLY OVERPRICED	15,419
VEHICLES	630682	CHINA	TOYOTA MISC TRUCKS	420,000	REASONABLY PRICED	
VEHICLES	710277	WHO	TOYOTA MISC TRUCKS	113,707	POTENTIALLY OVERPRICED	27,732
VEHICLES	710781	UNICEF	TOYOTA MISC TRUCKS	43,899	POTENTIALLY OVERPRICED	12,124
VEHICLES	710799	UNICEF	TOYOTA MISC TRUCKS	58,854	POTENTIALLY OVERPRICED	16,429
VEHICLES	811092	UNICEF	TOYOTA MISC TRUCKS	137,556	POTENTIALLY OVERPRICED	26,629
VEHICLES	811093	UNICEF	TOYOTA MISC TRUCKS	149,907	POTENTIALLY OVERPRICED	25,157
VEHICLES	811095	UNICEF	TOYOTA MISC TRUCKS	56,394	POTENTIALLY OVERPRICED	10,658
VEHICLES	910280	UNOPS	TOYOTA MISC TRUCKS	531,955	POTENTIALLY OVERPRICED	31,959
VEHICLES	1010001	UNOPS	TOYOTA MISC TRUCKS	544,489	POTENTIALLY OVERPRICED	33,220
WATER &	600769	MACEDONIA	COMPACT SEWAGE UNITS	12,600,000	POTENTIALLY OVERPRICED	5,461,800
WATER &	1201670	JORDAN	COMPACT SEWAGE UNITS	15,147,580	REASONABLY PRICED	
WATER &	601799	FRANCE	DREDGER	14,150,000	REASONABLY PRICED	
WATER &	901675	FRANCE	DREDGER	1,753,347	REASONABLY PRICED	
WATER &	1100559	UAE	DREDGER	8,078,740	REASONABLY PRICED	
WATER &	902070	TURKEY	ELECTRO MECHANICAL EQUIPMENT	21,780,000	REASONABLY PRICED	
WATER &	1000941	TURKEY	MECHANICAL EQUIPMENT	19,254,714	INCONCLUSIVE	
WATER &	50720	EGYPT	PIPES & FITTINGS	2,714,000	POTENTIALLY OVERPRICED	462,600
WATER &	600718	EGYPT	PIPES & FITTINGS	10,860,000	POTENTIALLY OVERPRICED	5,605,000
WATER &	600824	TURKEY	PIPES & FITTINGS	9,437,500	REASONABLY PRICED	
WATER &	601348	IRAN	PIPES & FITTINGS	9,000,000	REASONABLY PRICED	
WATER &	800825	TURKEY	PIPES & FITTINGS	3,983,757	POTENTIALLY OVERPRICED	4,399,500
WATER &	810428	UNICEF	PIPES & FITTINGS	69,090	REASONABLY PRICED	
WATER &	810429	UNICEF	PIPES & FITTINGS	479,560	REASONABLY PRICED	
WATER &	810434	UNICEF	PIPES & FITTINGS	81,551	REASONABLY PRICED	

Listing of Evaluated Contracts By Sector and Category of Goods

SECTOR	COMM	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
WATER &	810446	UNICEF	PIPES & FITTINGS	59,337	REASONABLY PRICED	
WATER &	1000942	CHINA	PIPES & FITTINGS	16,122,361	POTENTIALLY OVERPRICED	1,005,961
WATER &	1000948	CHINA	PIPES & FITTINGS	4,772,582	POTENTIALLY OVERPRICED	850,906
WATER &	1001600	JORDAN	PIPES & FITTINGS	10,571,532	REASONABLY PRICED	
WATER &	1200401	TURKEY	PIPES & FITTINGS	6,231,527	POTENTIALLY OVERPRICED	1,006,860
WATER &	1300129	TURKEY	PIPES & FITTINGS	18,922,812	REASONABLY PRICED	
WATER &	1300131	TURKEY	PIPES & FITTINGS	15,262,636	POTENTIALLY OVERPRICED	2,331,000
WATER &	501101	RUSSIA	REHAB OF WATER TREATMENT PLANT	75,519,047	INCONCLUSIVE	
WATER &	901066	SPAIN	SEWAGE NETWORK	16,165,381	INCONCLUSIVE	
WATER &	901046	JORDAN	WATER PUMPS & SPARES	157,813	POTENTIALLY OVERPRICED	94,584
WATER &	1001412	FRANCE	WATER PUMPS & SPARES	4,846,958	INCONCLUSIVE	
WATER &	1001461	FRANCE	WATER PUMPS & SPARES	1,204,666	INCONCLUSIVE	
WATER &	1001462	FRANCE	WATER PUMPS & SPARES	3,722,876	INCONCLUSIVE	
WATER &	1200426	FRANCE	WATER PUMPS & SPARES	14,002,779	INCONCLUSIVE	
WATER &	600859	FRANCE	WATER TREATMENT PLANT/EQUIPMENT	12,600,000	INCONCLUSIVE	
WATER &	601404	INDIA	WATER TREATMENT PLANT/EQUIPMENT	13,448,115	INCONCLUSIVE	
WATER &	1000944	GREECE	WATER TREATMENT PLANT/EQUIPMENT	10,642,631	INCONCLUSIVE	
WATER &	1001204	INDIA	WATER TREATMENT PLANT/EQUIPMENT	10,013,967	REASONABLY PRICED	

Listing of Evaluated Contracts By COMM

COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
4624	ELECTRICITY	ITALY	REHABILITATION EQUIPMENT/SUPPLIES	50,938,967	INCONCLUSIVE	
4974	HEALTH	RUSSIA	AMBULANCES	1,225,000	REASONABLY PRICED	
50012	FOOD	KENYA	TEA	4,300,000	REASONABLY PRICED	
50035	FOOD	SAUDI ARABIA	WHEAT	42,000,000	REASONABLY PRICED	
50238	FOOD	RUSSIA	WHEAT	3,806,250	POTENTIALLY OVERPRICED	640,616
50249	AGRICULTURE	INDIA	SOY BEAN MEAL	1,666,625	REASONABLY PRICED	
50279	FOOD	EGYPT	VEGETABLE GHEE	14,620,000	POTENTIALLY OVERPRICED	871,497
50517	FOOD	JORDAN	VEGETABLE GHEE	1,710,000	POTENTIALLY OVERPRICED	92,529
50720	WATER &	EGYPT	PIPES & FITTINGS	2,714,000	POTENTIALLY OVERPRICED	462,600
50723	MISCELLANEOUS	CHINA	TELECOMMUNICATIONS EQUIPMENT	28,164,530	POTENTIALLY OVERPRICED	1,066,481
50931	ELECTRICITY	FRANCE	REHABILITATION EQUIPMENT/SUPPLIES	40,397,906	INCONCLUSIVE	
50947	TRANSPORTATION	RUSSIA	RAIL BARS	9,135,000	POTENTIALLY OVERPRICED	2,709,000
501017	HEALTH	GERMANY	MEDICAL EQUIPMENT	17,162,824	POTENTIALLY OVERPRICED	1,762,824
501056	HEALTH	GERMANY	MEDICAL EQUIPMENT	10,632,507	REASONABLY PRICED	
501101	WATER &	RUSSIA	REHAB OF WATER TREATMENT PLANT	75,519,047	INCONCLUSIVE	
501213	TRANSPORTATION	EGYPT	MISC TRANSPORTATION & EQUIPMENT	8,058,750	REASONABLY PRICED	
600073	FOOD	TUNISIA	BABY WEANING CEREAL	1,744,797	REASONABLY PRICED	
600074	FOOD	RUSSIA	WHEAT	5,806,500	REASONABLY PRICED	
600083	FOOD	RUSSIA	WHEAT	5,600,000	REASONABLY PRICED	
600096	FOOD	EGYPT	MILK POWDER	3,561,869	POTENTIALLY OVERPRICED	1,049,369
600097	FOOD	EGYPT	MILK POWDER	2,403,334	POTENTIALLY OVERPRICED	728,334
600159	FOOD	RUSSIA	WHEAT	6,230,000	REASONABLY PRICED	
600197	FOOD	EGYPT	MILK POWDER	12,016,733	POTENTIALLY OVERPRICED	3,641,733
600308	FOOD	SYRIA	SUGAR	7,008,750	REASONABLY PRICED	
600375	FOOD	SYRIA	DETERGENT	1,336,000	POTENTIALLY OVERPRICED	212,540
600378	AGRICULTURE	SYRIA	SPRINKLER IRRIGATION SYSTEMS	11,999,960	POTENTIALLY OVERPRICED	3,116,260
600411	HEAVY EQUIP	BELARUS	TRACTORS & SPARES	3,668,280	REASONABLY PRICED	
600419	FOOD	RUSSIA	WHEAT	9,345,000	REASONABLY PRICED	
600504	FOOD	EGYPT	PULSES	5,176,000	POTENTIALLY OVERPRICED	1,424,000
600597	FOOD	RUSSIA	WHEAT	8,900,000	REASONABLY PRICED	
600637	FOOD	RUSSIA	PULSES	1,268,000	POTENTIALLY OVERPRICED	330,000
600655	HEAVY EQUIP	CHINA	EXCAVATORS	8,419,500	REASONABLY PRICED	
600660	HEAVY EQUIP	ALGERIA	FORKLIFTS	5,318,618	POTENTIALLY OVERPRICED	651,898
600674	FOOD	TURKEY	PULSES	1,346,000	POTENTIALLY OVERPRICED	330,250
600676	FOOD	TURKEY	PULSES	1,891,000	POTENTIALLY OVERPRICED	461,750
600682	HEALTH	FRANCE	STEAM BOILERS	1,439,228	INCONCLUSIVE	
600718	WATER &	EGYPT	PIPES & FITTINGS	10,860,000	POTENTIALLY OVERPRICED	5,605,000

Listing of Evaluated Contracts By COMM

COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
600760	HOUSING	RUSSIA	REINFORCING DEFORMED BARS	5,500,000	REASONABLY PRICED	
600761	HOUSING	RUSSIA	REINFORCING DEFORMED BARS	5,500,000	REASONABLY PRICED	
600769	WATER &	MACEDONIA	COMPACT SEWAGE UNITS	12,600,000	POTENTIALLY OVERPRICED	5,461,800
600781	FOOD	TURKEY	PULSES	1,591,000	POTENTIALLY OVERPRICED	364,250
600824	WATER &	TURKEY	PIPES & FITTINGS	9,437,500	REASONABLY PRICED	
600859	WATER &	FRANCE	WATER TREATMENT PLANT/EQUIPMENT	12,600,000	INCONCLUSIVE	
600876	EDUCATION	RUSSIA	COMPUTERS & ACCESSORIES	975,000	REASONABLY PRICED	
600894	EDUCATION	UAE	COMPUTERS & ACCESSORIES	1,180,000	REASONABLY PRICED	
600925	FOOD	TURKEY	PULSES	2,590,000	POTENTIALLY OVERPRICED	750,500
600972	ELECTRICITY	CHINA	ALUMINUM BARE WIRE	2,256,485	POTENTIALLY OVERPRICED	533,775
601016	HEAVY EQUIP	RUSSIA	WHEEL LOADERS	3,192,000	REASONABLY PRICED	
601078	ELECTRICITY	CHINA	ALUMINUM BARE WIRE	3,414,000	POTENTIALLY OVERPRICED	501,000
601096	ELECTRICITY	RUSSIA	GENERATORS AND SPARE PARTS	9,916,423	POTENTIALLY OVERPRICED	1,904,424
601143	EDUCATION	INDIA	SPORTS & RECREATIONAL EQUIP	2,900,000	REASONABLY PRICED	
601177	TRANSPORTATION	TURKEY	CRANE EQUIPPED TRUCK	1,783,584	REASONABLY PRICED	
601201	HEALTH	RUSSIA	AMBULANCES	5,700,000	REASONABLY PRICED	
601218	HEAVY EQUIP	EGYPT	TRACTORS & SPARES	701,500	REASONABLY PRICED	
601265	TRANSPORTATION	TURKEY	RAIL BARS	7,344,000	REASONABLY PRICED	
601333	HEAVY EQUIP	BELARUS	MOTOR SCRAPER	7,400,000	REASONABLY PRICED	
601337	HEALTH	FRANCE	MEDICAL EQUIPMENT	9,188,879	POTENTIALLY OVERPRICED	521,262
601341	TRANSPORTATION	EGYPT	FIRE FIGHTING VEHICLES	1,241,842	REASONABLY PRICED	
601348	WATER &	IRAN	PIPES & FITTINGS	9,000,000	REASONABLY PRICED	
601404	WATER &	INDIA	WATER TREATMENT PLANT/EQUIPMENT	13,448,115	INCONCLUSIVE	
601447	AGRICULTURE	CHINA	CASING PIPES & ACCESSORIES	1,320,000	POTENTIALLY OVERPRICED	605,000
601654	ELECTRICITY	RUSSIA	GOODS FOR RESUMPTION OF PROJECT	123,410,840	INCONCLUSIVE	
601663	EDUCATION	FRANCE	COMPUTERS & ACCESSORIES	346,718	POTENTIALLY OVERPRICED	89,298
601778	HEALTH	GERMANY	MEDICAL EQUIPMENT	4,554,883	POTENTIALLY OVERPRICED	766,878
601799	WATER &	FRANCE	DREDGER	14,150,000	REASONABLY PRICED	
601809	TRANSPORTATION	EGYPT	MISC TRANSPORTATION & EQUIPMENT	7,360,005	REASONABLY PRICED	
601825	HEALTH	GERMANY	MEDICAL EQUIPMENT	3,515,260	REASONABLY PRICED	
601909	AGRICULTURE	SYRIA	SPRINKLER IRRIGATION SYSTEMS	4,507,245	REASONABLY PRICED	
601979	HOUSING	TURKEY	TEAKWOOD & WHITE WOOD	4,486,000	REASONABLY PRICED	
602023	ELECTRICITY	RUSSIA	ALUMINUM BARE WIRE	3,336,580	POTENTIALLY OVERPRICED	1,088,980
602071	VEHICLES	UAE	NISSAN MAXIMA	5,241,567	REASONABLY PRICED	
602074	HEALTH	RUSSIA	MEDICAL EQUIPMENT	21,803,444	POTENTIALLY OVERPRICED	5,378,528
602083	HEALTH	RUSSIA	MEDICAL EQUIPMENT	6,128,113	POTENTIALLY OVERPRICED	3,471,445
602084	HEALTH	RUSSIA	MEDICAL EQUIPMENT	5,951,394	REASONABLY PRICED	
602102	VEHICLES	RUSSIA	HYUNDAIS	5,583,275	POTENTIALLY OVERPRICED	418,310

Listing of Evaluated Contracts By COMM

COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
602103	VEHICLES	UAE	HYUNDAIS	5,164,965	REASONABLY PRICED	
630065	TRANSPORTATION	ITALY	FIRE FIGHTING VEHICLES	555,000	REASONABLY PRICED	
630427	OIL	UAE	PIPELINES & ACCESSORIES	1,000,000	REASONABLY PRICED	
630517	TRANSPORTATION	CHINA	MISC TRANSPORTATION & EQUIPMENT	1,323,850	REASONABLY PRICED	
630663	VEHICLES	UAE	TOYOTA LANDCRUISER	700,000	REASONABLY PRICED	
630682	VEHICLES	CHINA	TOYOTA MISC TRUCKS	420,000	REASONABLY PRICED	
631108	OIL	CHINA	EQUIP & SUPPLIES FOR LPG CYLINDER	12,958,882	INCONCLUSIVE	
631126	TRANSPORTATION	RUSSIA	RENAULT CARGO TRUCKS	136,784	REASONABLY PRICED	
700006	FOOD	VIETNAM	TEA	16,905,000	POTENTIALLY OVERPRICED	1,930,000
700027	FOOD	RUSSIA	WHEAT	8,500,000	REASONABLY PRICED	
700207	FOOD	SAUDI ARABIA	WHEAT	41,250,000	REASONABLY PRICED	
700232	TRANSPORTATION	TUNISIA	MAN TRACTOR WITH SEMI TRAILER	12,619,061	REASONABLY PRICED	
700365	ELECTRICITY	RUSSIA	ALUMINUM BARE WIRE	3,398,000	REASONABLY PRICED	
700384	HOUSING	RUSSIA	REINFORCING DEFORMED BARS	15,975,000	REASONABLY PRICED	
700385	HOUSING	RUSSIA	REINFORCING DEFORMED BARS	15,975,000	REASONABLY PRICED	
700504	AGRICULTURE	CHINA	CASING PIPES & ACCESSORIES	1,365,000	POTENTIALLY OVERPRICED	502,000
700505	AGRICULTURE	CHINA	CASING PIPES & ACCESSORIES	1,691,200	REASONABLY PRICED	
700824	ELECTRICITY	INDIA	GAS TURBINES	98,636,829	INCONCLUSIVE	
700917	VEHICLES	RUSSIA	HYUNDAIS	1,834,800	REASONABLY PRICED	
701030	AGRICULTURE	EGYPT	FEED BARLEY	16,060,000	POTENTIALLY OVERPRICED	3,049,000
701136	TRANSPORTATION	RUSSIA	GAZ CARGO TRUCKS	1,260,000	POTENTIALLY OVERPRICED	496,930
701298	AGRICULTURE	RUSSIA	FEED BARLEY	16,060,000	POTENTIALLY OVERPRICED	3,049,000
701299	AGRICULTURE	RUSSIA	FEED BARLEY	8,030,000	POTENTIALLY OVERPRICED	1,524,500
701425	HEALTH	VIETNAM	AMBULANCE BOAT	1,100,000	REASONABLY PRICED	
701494	HOUSING	UAE	GALVANIZED PIPES	2,180,000	REASONABLY PRICED	
701860	HEAVY EQUIP	JORDAN	FORKLIFTS	1,590,675	POTENTIALLY OVERPRICED	788,740
702011	AGRICULTURE	ITALY	SPRINKLER IRRIGATION SYSTEMS	2,290,000	REASONABLY PRICED	
702089	HEAVY EQUIP	YUGOSLAVIA	CORN HUSKERS	1,408,000	REASONABLY PRICED	
702090	TRANSPORTATION	MALAYSIA	BOATS	800,000	REASONABLY PRICED	
702153	EDUCATION	ITALY	GENERATORS	9,000,000	REASONABLY PRICED	
702154	HEAVY EQUIP	CHINA	EXCAVATORS	10,540,000	REASONABLY PRICED	
702173	VEHICLES	UAE	GM TRUCKS	903,095	REASONABLY PRICED	
702174	VEHICLES	UAE	GM TRUCKS	407,289	REASONABLY PRICED	
702190	HOUSING	UAE	TEAKWOOD & WHITE WOOD	2,500,000	REASONABLY PRICED	
702218	AGRICULTURE	UAE	SPRINKLER IRRIGATION SYSTEMS	1,694,000	POTENTIALLY OVERPRICED	1,023,375
702245	ELECTRICITY	ITALY	DISTRIBUTION TRANSFORMERS	856,289	INCONCLUSIVE	
702289	HEALTH	GERMANY	MEDICAL EQUIPMENT	4,863,520	INCONCLUSIVE	
702313	ELECTRICITY	YUGOSLAVIA	WATER IMPROVEMENT PROJECTS	5,820,000	INCONCLUSIVE	

Listing of Evaluated Contracts By COMM

COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
702374	ELECTRICITY	RUSSIA	GAS TURBINES	80,034,511	INCONCLUSIVE	
702423	FOOD	MOROCCO	WHEAT	18,372,114	POTENTIALLY OVERPRICED	4,010,114
702482	TRANSPORTATION	FRANCE	PEUGEOT MINI BUS (21 SEATS)	274,995	REASONABLY PRICED	
702584	FOOD	INDIA	WHEAT	7,504,350	POTENTIALLY OVERPRICED	1,709,161
702685	HEAVY EQUIP	INDIA	FORKLIFTS	255,943	REASONABLY PRICED	
702720	FOOD	EGYPT	PULSES	8,020,054	POTENTIALLY OVERPRICED	2,520,054
702770	HEALTH	JORDAN	AIR CONDITIONED WAREHOUSE FOR	10,822,221	REASONABLY PRICED	
702785	HEALTH	RUSSIA	MEDICAL EQUIPMENT	18,957,606	POTENTIALLY OVERPRICED	7,957,610
702787	HOUSING	SYRIA	BATH ROOM SETS	2,370,000	POTENTIALLY OVERPRICED	837,500
702790	VEHICLES	SPAIN	FIAT DUCATO PICKUP	5,628,093	REASONABLY PRICED	
702796	AGRICULTURE	SAUDI ARABIA	PVC PIPES & FITTINGS	266,792	REASONABLY PRICED	
702907	VEHICLES	UAE	TOYOTA DYNA TRUCKS	3,646,764	POTENTIALLY OVERPRICED	741,004
702908	FOOD	UAE	MILK POWDER	1,031,458	POTENTIALLY OVERPRICED	243,958
710089	VEHICLES	UNDP	NISSAN PATROL STATION WAGONS	57,352	POTENTIALLY OVERPRICED	19,139
710208	VEHICLES	WHO	TOYOTA LANDCRUISER	33,887	POTENTIALLY OVERPRICED	6,187
710225	VEHICLES	WHO	TOYOTA HILUX PICKUPS	42,271	POTENTIALLY OVERPRICED	5,686
710229	VEHICLES	WHO	TOYOTA HILUX PICKUPS	21,136	POTENTIALLY OVERPRICED	2,843
710234	VEHICLES	WHO	TOYOTA HILUX PICKUPS	42,271	POTENTIALLY OVERPRICED	5,686
710238	VEHICLES	WHO	TOYOTA HILUX PICKUPS	40,740	POTENTIALLY OVERPRICED	2,582
710277	VEHICLES	WHO	TOYOTA MISC TRUCKS	113,707	POTENTIALLY OVERPRICED	27,732
710555	AGRICULTURE	FAO	DRILLING RIG	20,090,228	REASONABLY PRICED	
710647	VEHICLES	FAO	TOYOTA HILUX PICKUPS	359,012	POTENTIALLY OVERPRICED	44,707
710713	VEHICLES	FAO	TOYOTA DYNA TRUCKS	109,355	REASONABLY PRICED	
710725	VEHICLES	UNICEF	NISSAN PATROL STATION WAGONS	41,120	REASONABLY PRICED	
710773	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	18,105	POTENTIALLY OVERPRICED	3,309
710774	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	72,421	POTENTIALLY OVERPRICED	13,237
710781	VEHICLES	UNICEF	TOYOTA MISC TRUCKS	43,899	POTENTIALLY OVERPRICED	12,124
710799	VEHICLES	UNICEF	TOYOTA MISC TRUCKS	58,854	POTENTIALLY OVERPRICED	16,429
710876	ELECTRICITY	UNDP	SUBSTATION EQUIPMENT AND MATERIALS	17,214,133	INCONCLUSIVE	
710883	TRANSPORTATION	UNESCO	NISSAN MINI BUS (21 SEATS)	63,614	REASONABLY PRICED	
710884	TRANSPORTATION	UNESCO	ISUZU TRUCKS	184,979	REASONABLY PRICED	
710885	TRANSPORTATION	UNESCO	NISSAN BUSES AND TRUCKS	144,236	REASONABLY PRICED	
710886	TRANSPORTATION	UNESCO	ISUZU TRUCKS	82,065	REASONABLY PRICED	
710972	VEHICLES	UNESCO	NISSAN PICKUPS	234,153	POTENTIALLY OVERPRICED	28,588
710974	TRANSPORTATION	UNESCO	NISSAN BUSES AND TRUCKS	1,475,591	POTENTIALLY OVERPRICED	82,537
711008	VEHICLES	UNICEF	NISSAN PATROL STATION WAGONS	61,680	REASONABLY PRICED	
711132	VEHICLES	UNDP	TOYOTA HILUX PICKUPS	357,432	POTENTIALLY OVERPRICED	26,548
711149	VEHICLES	UNICEF	TOYOTA LANDCRUISER	23,336	POTENTIALLY OVERPRICED	1,701

Listing of Evaluated Contracts By COMM

COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
730445	OIL	CHINA	MOBILE HYDRAULIC CRANES	293,000	REASONABLY PRICED	
730661	OIL	FRANCE	PIPELINES & ACCESSORIES	11,000,000	REASONABLY PRICED	
730711	OIL	RUSSIA	PIPELINES & ACCESSORIES	1,395,000	REASONABLY PRICED	
730770	OIL	TUNISIA	WATER TREATMENT PLANT/EQUIPMENT	51,932,155	REASONABLY PRICED	
730812	VEHICLES	UAE	TOYOTA HILUX PICKUPS	1,389,068	REASONABLY PRICED	
730897	OIL	CHINA	ZUBAIR GAS PROJECT	17,233,018	POTENTIALLY OVERPRICED	7,676,770
730939	HEAVY EQUIP	CHINA	FORKLIFTS	174,746	POTENTIALLY OVERPRICED	15,886
731008	HEALTH	RUSSIA	AMBULANCES	65,053	REASONABLY PRICED	
800019	FOOD	JORDAN	SUGAR	3,740,625	REASONABLY PRICED	
800021	FOOD	RUSSIA	WHEAT	35,000,000	REASONABLY PRICED	
800085	FOOD	EGYPT	PULSES	12,125,000	POTENTIALLY OVERPRICED	3,449,000
800137	FOOD	SAUDI ARABIA	WHEAT	18,690,000	POTENTIALLY OVERPRICED	1,464,930
800146	AGRICULTURE	UAE	SOY BEAN MEAL	4,009,500	POTENTIALLY OVERPRICED	694,500
800158	FOOD	TUNISIA	MILK POWDER	14,326,644	POTENTIALLY OVERPRICED	1,126,644
800170	AGRICULTURE	INDIA	SOY BEAN MEAL	3,795,000	POTENTIALLY OVERPRICED	622,500
800180	HOUSING	TUNISIA	BATH ROOM SETS	725,000	REASONABLY PRICED	
800329	AGRICULTURE	BULGARIA	SPRINKLER IRRIGATION SYSTEMS	13,020,000	POTENTIALLY OVERPRICED	3,524,739
800332	AGRICULTURE	JORDAN	CASING PIPES & ACCESSORIES	1,148,070	POTENTIALLY OVERPRICED	127,800
800352	FOOD	EGYPT	PULSES	7,462,500	POTENTIALLY OVERPRICED	2,131,000
800441	FOOD	RUSSIA	WHEAT	8,887,500	REASONABLY PRICED	
800486	HOUSING	TUNISIA	CERAMIC TILES	1,122,000	REASONABLY PRICED	
800526	AGRICULTURE	EGYPT	CORN	4,554,000	POTENTIALLY OVERPRICED	729,000
800530	HOUSING	TUNISIA	BATH ROOM SETS	2,900,000	REASONABLY PRICED	
800658	TRANSPORTATION	UAE	KASTOUR/MAN BUSES (45 SEATS)	9,922,000	REASONABLY PRICED	
800729	HEALTH	TURKEY	AMBULANCES	84,584	REASONABLY PRICED	
800746	HOUSING	TUNISIA	BATH ROOM SETS	725,000	REASONABLY PRICED	
800754	HOUSING	MOROCCO	REINFORCING DEFORMED BARS	13,750,000	POTENTIALLY OVERPRICED	3,100,000
800783	AGRICULTURE	FRANCE	BROILER/LAYER PROTEIN CONCENTRATE	1,858,481	POTENTIALLY OVERPRICED	203,481
800784	AGRICULTURE	FRANCE	BROILER/LAYER PROTEIN CONCENTRATE	4,208,945	POTENTIALLY OVERPRICED	1,096,945
800806	FOOD	INDIA	WHEAT	7,624,050	POTENTIALLY OVERPRICED	1,828,861
800813	FOOD	CHINA	MILK POWDER	7,202,905	POTENTIALLY OVERPRICED	527,905
800825	WATER &	TURKEY	PIPES & FITTINGS	3,983,757	POTENTIALLY OVERPRICED	4,399,500
800829	VEHICLES	TURKEY	HYUNDAIS	729,676	POTENTIALLY OVERPRICED	136,771
800901	FOOD	INDIA	WHEAT	7,504,350	POTENTIALLY OVERPRICED	1,709,161
800928	HEAVY EQUIP	RUSSIA	BULLDOZERS	1,499,090	REASONABLY PRICED	
800960	FOOD	INDIA	WHEAT	15,008,700	POTENTIALLY OVERPRICED	3,418,322
800961	FOOD	INDIA	WHEAT	7,504,350	POTENTIALLY OVERPRICED	1,709,161
800974	HOUSING	SYRIA	BATH ROOM SETS	6,030,000	POTENTIALLY OVERPRICED	1,432,500

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COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
800975	HOUSING	SYRIA	CERAMIC TILES	7,460,000	REASONABLY PRICED	
801061	TRANSPORTATION	RUSSIA	VOLVO TRUCKS	20,705,344	REASONABLY PRICED	
801103	HOUSING	INDONESIA	TEAKWOOD & WHITE WOOD	6,365,107	POTENTIALLY OVERPRICED	1,365,107
801150	ELECTRICITY	ITALY	WATER IMPROVEMENT PROJECTS	24,544,500	INCONCLUSIVE	
801158	HOUSING	JORDAN	REINFORCING DEFORMED BARS	13,200,000	POTENTIALLY OVERPRICED	2,550,000
801159	HOUSING	JORDAN	CERAMIC TILES	5,040,000	REASONABLY PRICED	
801293	HEAVY EQUIP	RUSSIA	WHEEL LOADERS	2,852,196	REASONABLY PRICED	
801314	VEHICLES	UAE	TOYOTA HILUX PICKUPS	3,274,129	REASONABLY PRICED	
801328	HOUSING	TUNISIA	BATH ROOM SETS	780,000	REASONABLY PRICED	
801336	HOUSING	JORDAN	REINFORCING DEFORMED BARS	5,313,300	POTENTIALLY OVERPRICED	1,074,600
801381	HEALTH	SWEDEN	AMBULANCES	16,669,359	POTENTIALLY OVERPRICED	4,463,930
801383	TRANSPORTATION	AUSTRIA	RAIL CARS	1,380,710	REASONABLY PRICED	
801479	ELECTRICITY	RUSSIA	GOODS FOR RESUMPTION OF PROJECT	147,526,110	INCONCLUSIVE	
801482	HEAVY EQUIP	UAE	WHEEL LOADERS	21,670,680	REASONABLY PRICED	
801535	HOUSING	TUNISIA	CERAMIC TILES	1,034,000	REASONABLY PRICED	
801547	ELECTRICITY	CHINA	WATER IMPROVEMENT PROJECTS	109,990,156	INCONCLUSIVE	
801598	TRANSPORTATION	EGYPT	IVECO MINI BUS (29 SEATS)	13,364,360	REASONABLY PRICED	
801637	HEAVY EQUIP	RUSSIA	MISC CONSTRUCTION EQUIPMENT	5,880,913	REASONABLY PRICED	
801638	HEAVY EQUIP	RUSSIA	MISC CONSTRUCTION EQUIPMENT	7,996,324	REASONABLY PRICED	
801655	ELECTRICITY	TURKEY	REHABILITATION OF DISTRIBUTION NETWORK	14,580,995	POTENTIALLY OVERPRICED	4,932,532
801660	HEALTH	FRANCE	AMBULANCES	10,791,194	REASONABLY PRICED	
801677	VEHICLES	UAE	NISSAN PICKUPS	3,156,738	POTENTIALLY OVERPRICED	412,987
801708	VEHICLES	UAE	TOYOTA DYNA TRUCKS	3,929,871	POTENTIALLY OVERPRICED	297,671
801773	TRANSPORTATION	CHINA	BOATS	12,361,471	REASONABLY PRICED	
801777	HEAVY EQUIP	CHINA	EXCAVATORS	11,714,007	REASONABLY PRICED	
801801	VEHICLES	UAE	NISSAN PICKUPS	1,585,710	POTENTIALLY OVERPRICED	207,454
801934	FOOD	UAE	WHEAT	7,525,700	POTENTIALLY OVERPRICED	1,730,511
801967	AGRICULTURE	RUSSIA	SPRINKLER IRRIGATION SYSTEMS	9,557,854	POTENTIALLY OVERPRICED	4,296,917
802016	TRANSPORTATION	SYRIA	TOYOTA COASTER BUSES (26 SEATS)	20,997,000	POTENTIALLY OVERPRICED	5,982,000
802109	HEAVY EQUIP	UAE	FORKLIFTS	4,521,594	POTENTIALLY OVERPRICED	1,243,295
802110	HEAVY EQUIP	UAE	WHEEL LOADERS	8,005,092	REASONABLY PRICED	
802192	TRANSPORTATION	TURKEY	RAIL BARS	9,825,000	POTENTIALLY OVERPRICED	2,175,000
802203	HEAVY EQUIP	UAE	BULLDOZERS	38,848,671	POTENTIALLY OVERPRICED	3,483,285
802315	MISCELLANEOUS	INDIA	POLYESTER FIBER	1,167,442	POTENTIALLY OVERPRICED	46,821
802344	ELECTRICITY	BELARUS	DISTRIBUTION TRANSFORMERS	1,037,031	REASONABLY PRICED	
802446	AGRICULTURE	SPAIN	POULTRY FARMS	2,398,969	REASONABLY PRICED	
802460	HEAVY EQUIP	UAE	MOTOR SCRAPER	10,017,239	REASONABLY PRICED	
802524	VEHICLES	JORDAN	GM TRUCKS	3,066,238	POTENTIALLY OVERPRICED	249,095

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COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
802552	AGRICULTURE	UAE	STEEL SCAFFOLDING	10,407,341	REASONABLY PRICED	
802670	TRANSPORTATION	CHINA	FIRE FIGHTING VEHICLES	1,092,684	REASONABLY PRICED	
802828	TRANSPORTATION	EGYPT	WATER TANKERS	305,528	REASONABLY PRICED	
810008	VEHICLES	UNOPS	TOYOTA LANDCRUISER	286,992	POTENTIALLY OVERPRICED	70,210
810011	VEHICLES	UNOPS	TOYOTA LANDCRUISER	362,507	POTENTIALLY OVERPRICED	20,697
810338	VEHICLES	UNICEF	TOYOTA LANDCRUISER	30,063	REASONABLY PRICED	
810428	WATER &	UNICEF	PIPES & FITTINGS	69,090	REASONABLY PRICED	
810429	WATER &	UNICEF	PIPES & FITTINGS	479,560	REASONABLY PRICED	
810434	WATER &	UNICEF	PIPES & FITTINGS	81,551	REASONABLY PRICED	
810446	WATER &	UNICEF	PIPES & FITTINGS	59,337	REASONABLY PRICED	
810726	VEHICLES	FAO	TOYOTA LANDCRUISER	25,385	POTENTIALLY OVERPRICED	5,144
810727	VEHICLES	UNICEF	TOYOTA LANDCRUISER	24,075	REASONABLY PRICED	
810775	TRANSPORTATION	UNICEF	TOYOTA COASTER BUSES (26 SEATS)	67,600	POTENTIALLY OVERPRICED	4,140
811063	VEHICLES	WFP	TOYOTA LANDCRUISER	98,565	REASONABLY PRICED	
811084	VEHICLES	UNICEF	TOYOTA LANDCRUISER	20,241	REASONABLY PRICED	
811087	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	19,428	REASONABLY PRICED	
811088	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	34,746	REASONABLY PRICED	
811090	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	34,746	REASONABLY PRICED	
811091	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	19,428	REASONABLY PRICED	
811092	VEHICLES	UNICEF	TOYOTA MISC TRUCKS	137,556	POTENTIALLY OVERPRICED	26,629
811093	VEHICLES	UNICEF	TOYOTA MISC TRUCKS	149,907	POTENTIALLY OVERPRICED	25,157
811095	VEHICLES	UNICEF	TOYOTA MISC TRUCKS	56,394	POTENTIALLY OVERPRICED	10,658
811111	HEAVY EQUIP	UNDP	FORKLIFTS	1,139,980	REASONABLY PRICED	
811150	TRANSPORTATION	UNDP	mitsubishi flat bed trucks	1,902,534	POTENTIALLY OVERPRICED	171,041
811168	TRANSPORTATION	UNDP	ISUZU TRUCKS	670,867	REASONABLY PRICED	
811169	HEAVY EQUIP	UN HABITAT	MISC CONSTRUCTION EQUIPMENT	12,654,298	REASONABLY PRICED	
811178	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	34,746	REASONABLY PRICED	
811179	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	69,492	REASONABLY PRICED	
811180	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	121,611	REASONABLY PRICED	
811256	VEHICLES	UNICEF	NISSAN PATROL STATION WAGONS	79,845	REASONABLY PRICED	
811257	VEHICLES	UNICEF	NISSAN PATROL STATION WAGONS	39,922	REASONABLY PRICED	
811302	HEALTH	WHO	AMBULANCES	184,719	REASONABLY PRICED	
811303	HEALTH	WHO	AMBULANCES	236,212	REASONABLY PRICED	
811304	HEALTH	WHO	AMBULANCES	269,957	REASONABLY PRICED	
811313	VEHICLES	WHO	TOYOTA HILUX PICKUPS	114,561	POTENTIALLY OVERPRICED	6,598
811314	VEHICLES	WHO	TOYOTA HILUX PICKUPS	113,630	REASONABLY PRICED	
811315	VEHICLES	WHO	TOYOTA HILUX PICKUPS	171,842	POTENTIALLY OVERPRICED	9,898
811316	VEHICLES	WHO	TOYOTA HILUX PICKUPS	210,029	POTENTIALLY OVERPRICED	12,097

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COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
811317	VEHICLES	WHO	TOYOTA HILUX PICKUPS	18,938	REASONABLY PRICED	
811318	VEHICLES	WHO	TOYOTA HILUX PICKUPS	19,094	POTENTIALLY OVERPRICED	1,100
811319	VEHICLES	WHO	TOYOTA HILUX PICKUPS	38,187	POTENTIALLY OVERPRICED	2,200
811320	VEHICLES	WHO	TOYOTA HILUX PICKUPS	76,375	POTENTIALLY OVERPRICED	4,399
811547	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	157,256	POTENTIALLY OVERPRICED	16,625
811605	VEHICLES	UNDP	TOYOTA HILUX PICKUPS	189,879	REASONABLY PRICED	
830077	OIL	DENMARK	OIL FIELD TRUCK	1,749,312	POTENTIALLY OVERPRICED	521,439
830081	ELECTRICITY	BELGIUM	SUBSTATION EQUIPMENT AND MATERIALS	5,438,164	REASONABLY PRICED	
830227	OIL	UAE	PIPELINES & ACCESSORIES	876,803	REASONABLY PRICED	
830228	OIL	JORDAN	PIPELINES & ACCESSORIES	7,347,896	POTENTIALLY OVERPRICED	330,800
830240	OIL	TUNISIA	STEAM TURBINES	16,279,320	INCONCLUSIVE	
830242	OIL	LEBANON	PIPELINES & ACCESSORIES	24,252,703	REASONABLY PRICED	
830302	OIL	RUSSIA	PIPELINES & ACCESSORIES	15,598,226	POTENTIALLY OVERPRICED	698,400
830418	OIL	MALAYSIA	PIPELINES & ACCESSORIES	52,715,563	REASONABLY PRICED	
830424	OIL	JORDAN	REHAB OF GAS COMPRESSION LINES	12,239,503	REASONABLY PRICED	
830449	OIL	TUNISIA	PUMPS & SPARES	3,019,332	POTENTIALLY OVERPRICED	304,384
830768	OIL	UAE	PIPELINES & ACCESSORIES	3,282,445	POTENTIALLY OVERPRICED	738,000
830869	HEAVY EQUIP	GERMANY	FORKLIFTS	647,102	REASONABLY PRICED	
900014	FOOD	RUSSIA	WHEAT	20,596,000	POTENTIALLY OVERPRICED	7,933,465
900020	HOUSING	PAKISTAN	WOODEN DOORS	12,474,358	REASONABLY PRICED	
900032	HOUSING	JORDAN	WOODEN DOORS	12,474,358	REASONABLY PRICED	
900034	HOUSING	PAKISTAN	BATH ROOM SETS	3,500,000	POTENTIALLY OVERPRICED	435,000
900037	FOOD	RUSSIA	WHEAT	10,298,000	POTENTIALLY OVERPRICED	2,285,465
900044	FOOD	EGYPT	SUGAR	8,892,759	POTENTIALLY OVERPRICED	1,117,720
900045	FOOD	EGYPT	SUGAR	8,892,759	POTENTIALLY OVERPRICED	1,117,720
900047	FOOD	INDIA	WHEAT	7,208,600	POTENTIALLY OVERPRICED	1,086,861
900055	HOUSING	SYRIA	WOODEN DOORS	11,267,163	REASONABLY PRICED	
900056	HOUSING	SYRIA	WOODEN DOORS	11,267,163	REASONABLY PRICED	
900064	VEHICLES	UAE	NISSAN PICKUPS	11,908,638	POTENTIALLY OVERPRICED	774,859
900069	AGRICULTURE	ITALY	POULTRY FARMS	4,803,787	REASONABLY PRICED	
900109	HOUSING	SYRIA	WOODEN DOORS	12,033,179	REASONABLY PRICED	
900121	FOOD	JORDAN	SUGAR	4,289,125	POTENTIALLY OVERPRICED	401,605
900142	FOOD	UAE	WHEAT	19,868,000	POTENTIALLY OVERPRICED	2,377,317
900143	FOOD	UAE	SUGAR	8,574,337	POTENTIALLY OVERPRICED	596,750
900151	ELECTRICITY	SWITZERLAND	GAS TURBINES	75,651,870	POTENTIALLY OVERPRICED	8,391,226
900209	HOUSING	TUNISIA	WOODEN DOORS	12,033,179	REASONABLY PRICED	
900304	HOUSING	TUNISIA	BATH ROOM SETS	410,000	REASONABLY PRICED	
900306	HOUSING	TUNISIA	BATH ROOM SETS	420,000	REASONABLY PRICED	

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COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
900307	HOUSING	TUNISIA	CERAMIC TILES	978,000	REASONABLY PRICED	
900358	FOOD	UAE	WHEAT	7,040,600	POTENTIALLY OVERPRICED	918,861
900417	HOUSING	TUNISIA	CERAMIC TILES	978,000	REASONABLY PRICED	
900419	HOUSING	MALAYSIA	TEAKWOOD & WHITE WOOD	6,587,914	POTENTIALLY OVERPRICED	1,587,914
900446	VEHICLES	TUNISIA	OPEL ASTRA	91,516,724	REASONABLY PRICED	
900452	FOOD	EGYPT	PULSES	5,648,702	POTENTIALLY OVERPRICED	1,768,702
900466	FOOD	EGYPT	PULSES	7,427,216	POTENTIALLY OVERPRICED	2,332,216
900510	HEAVY EQUIP	JORDAN	WHEEL LOADERS	6,225,977	REASONABLY PRICED	
900525	TRANSPORTATION	LEBANON	TOYOTA COASTER BUSES (26 SEATS)	331,358	REASONABLY PRICED	
900655	HOUSING	RUSSIA	REINFORCING DEFORMED BARS	24,900,000	POTENTIALLY OVERPRICED	3,600,000
900738	AGRICULTURE	EGYPT	GENERATING SET & SPARES	800,150	REASONABLY PRICED	
900757	AGRICULTURE	ITALY	SPRINKLER IRRIGATION SYSTEMS	4,475,000	POTENTIALLY OVERPRICED	893,500
900778	ELECTRICITY	RUSSIA	WATER IMPROVEMENT PROJECTS	21,758,711	INCONCLUSIVE	
900780	HEALTH	JORDAN	MEDICAL SUPPLIES	12,210,514	REASONABLY PRICED	
900784	EDUCATION	JORDAN	COMPUTERS & ACCESSORIES	1,750,214	POTENTIALLY OVERPRICED	125,214
900856	HOUSING	TUNISIA	CERAMIC TILES	479,000	REASONABLY PRICED	
900977	HOUSING	TUNISIA	CERAMIC TILES	934,000	REASONABLY PRICED	
901006	HOUSING	TUNISIA	CERAMIC TILES	958,000	REASONABLY PRICED	
901046	WATER &	JORDAN	WATER PUMPS & SPARES	157,813	POTENTIALLY OVERPRICED	94,584
901066	WATER &	SPAIN	SEWAGE NETWORK	16,165,381	INCONCLUSIVE	
901150	HEAVY EQUIP	JORDAN	WHEEL LOADERS	11,893,162	REASONABLY PRICED	
901271	HEALTH	FRANCE	MEDICINE	823,044	INCONCLUSIVE	
901292	HOUSING	PAKISTAN	DESIGN AND CONSTRUCTION OF HOUSING	8,492,735	REASONABLY PRICED	
901306	AGRICULTURE	EGYPT	SPRINKLER IRRIGATION SYSTEMS	11,792,908	POTENTIALLY OVERPRICED	2,936,810
901312	TRANSPORTATION	EGYPT	TIPPER (DUMP) TRUCKS	3,792,942	REASONABLY PRICED	
901345	TRANSPORTATION	RUSSIA	IZH PLANETA MOTORCYCLES	2,889,115	REASONABLY PRICED	
901396	HEAVY EQUIP	EGYPT	WHEEL LOADERS	6,093,417	REASONABLY PRICED	
901566	HEALTH	UK	MEDICINE	9,075,118	REASONABLY PRICED	
901580	VEHICLES	LEBANON	TOYOTA DYNA TRUCKS	281,909	POTENTIALLY OVERPRICED	100,299
901671	VEHICLES	LEBANON	TOYOTA HILUX PICKUPS	5,935,858	POTENTIALLY OVERPRICED	484,240
901672	TRANSPORTATION	LEBANON	TOYOTA COASTER BUSES (26 SEATS)	943,967	REASONABLY PRICED	
901675	WATER &	FRANCE	DREDGER	1,753,347	REASONABLY PRICED	
901724	VEHICLES	UAE	TOYOTA HILUX PICKUPS	1,348,511	POTENTIALLY OVERPRICED	330,436
901788	HOUSING	MALAYSIA	TEAKWOOD & WHITE WOOD	6,507,090	REASONABLY PRICED	
901800	TRANSPORTATION	RUSSIA	TIPPER (DUMP) TRUCKS	2,564,997	POTENTIALLY OVERPRICED	247,410
901916	HEALTH	GERMANY	MEDICAL SUPPLIES	2,031,000	REASONABLY PRICED	
901945	EDUCATION	EGYPT	PROJECTORS	1,366,400	REASONABLY PRICED	
901976	EDUCATION	JORDAN	PHOTOCOPY MACHINES	10,891,785	POTENTIALLY OVERPRICED	4,977,550

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COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
901987	VEHICLES	RUSSIA	TOYOTA LANDCRUISER	16,455,922	POTENTIALLY OVERPRICED	988,210
901988	VEHICLES	RUSSIA	TOYOTA HILUX PICKUPS	14,007,124	POTENTIALLY OVERPRICED	2,083,749
901995	EDUCATION	JORDAN	PRINTING EQUIPMENT AND SUPPLIES	1,833,920	POTENTIALLY OVERPRICED	289,569
902033	AGRICULTURE	ITALY	PESTICIDE	451,209	INCONCLUSIVE	
902034	TRANSPORTATION	RUSSIA	IMZ URAL "GEAR-UP" MOTORCYCLES WITH	10,052,685	REASONABLY PRICED	
902041	VEHICLES	UAE	NISSAN PATROL STATION WAGONS	12,332,031	REASONABLY PRICED	
902053	ELECTRICITY	UAE	WATER IMPROVEMENT PROJECTS	34,706,508	INCONCLUSIVE	
902070	WATER &	TURKEY	ELECTRO MECHANICAL EQUIPMENT	21,780,000	REASONABLY PRICED	
902072	TRANSPORTATION	RUSSIA	WATER TANKERS	728,880	REASONABLY PRICED	
902097	VEHICLES	RUSSIA	NISSAN PICKUPS	487,604	POTENTIALLY OVERPRICED	51,323
902100	FOOD	MALAYSIA	VEGETABLE GHEE	1,008,514	POTENTIALLY OVERPRICED	208,618
902128	FOOD	OMAN	BABY WEANING CEREAL	409,858	REASONABLY PRICED	
910016	VEHICLES	WFP	TOYOTA HILUX PICKUPS	97,444	POTENTIALLY OVERPRICED	15,000
910165	TRANSPORTATION	UNICEF	VOLVO TRUCKS	67,959	POTENTIALLY OVERPRICED	8,509
910166	TRANSPORTATION	UNICEF	VOLVO TRUCKS	67,959	POTENTIALLY OVERPRICED	8,509
910167	TRANSPORTATION	UNICEF	VOLVO TRUCKS	337,998	REASONABLY PRICED	
910168	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	29,054	REASONABLY PRICED	
910169	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	58,108	REASONABLY PRICED	
910170	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	116,216	REASONABLY PRICED	
910171	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	87,162	REASONABLY PRICED	
910172	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	87,162	REASONABLY PRICED	
910173	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	29,054	REASONABLY PRICED	
910174	TRANSPORTATION	UNICEF	NISSAN MINI BUS (26 SEATS)	29,054	REASONABLY PRICED	
910230	TRANSPORTATION	UNICEF	VOLVO TRUCKS	87,142	REASONABLY PRICED	
910231	TRANSPORTATION	UNICEF	TIPPER (DUMP) TRUCKS	142,952	REASONABLY PRICED	
910232	TRANSPORTATION	UNICEF	TIPPER (DUMP) TRUCKS	214,428	REASONABLY PRICED	
910280	VEHICLES	UNOPS	TOYOTA MISC TRUCKS	531,955	POTENTIALLY OVERPRICED	31,959
910322	TRANSPORTATION	UNICEF	TIPPER (DUMP) TRUCKS	391,930	REASONABLY PRICED	
910412	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	37,289	POTENTIALLY OVERPRICED	3,538
910420	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	49,433	POTENTIALLY OVERPRICED	3,066
910430	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	15,875	REASONABLY PRICED	
910432	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	31,751	REASONABLY PRICED	
910435	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	49,433	POTENTIALLY OVERPRICED	3,066
910441	VEHICLES	UNICEF	TOYOTA LANDCRUISER	22,744	REASONABLY PRICED	
910442	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	12,358	POTENTIALLY OVERPRICED	766
910443	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	84,535	REASONABLY PRICED	
910444	VEHICLES	UNICEF	TOYOTA LANDCRUISER	22,744	REASONABLY PRICED	
910498	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	12,358	POTENTIALLY OVERPRICED	766

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910590	VEHICLES	UNICEF	NISSAN PATROL STATION WAGONS	119,767	REASONABLY PRICED	
910666	VEHICLES	UNICEF	NISSAN PICKUPS	14,573	POTENTIALLY OVERPRICED	3,690
910667	VEHICLES	UNICEF	NISSAN PICKUPS	29,146	POTENTIALLY OVERPRICED	7,380
910668	VEHICLES	UNICEF	NISSAN PICKUPS	14,573	POTENTIALLY OVERPRICED	3,690
910669	VEHICLES	UNICEF	NISSAN PICKUPS	14,573	POTENTIALLY OVERPRICED	3,690
910670	VEHICLES	UNICEF	NISSAN PICKUPS	29,146	POTENTIALLY OVERPRICED	7,380
910722	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	47,626	REASONABLY PRICED	
910733	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	14,244	POTENTIALLY OVERPRICED	2,652
910734	VEHICLES	UNICEF	TOYOTA HILUX PICKUPS	28,488	POTENTIALLY OVERPRICED	5,304
910772	AGRICULTURE	FAO	LIFE JACKETS	12,605	REASONABLY PRICED	
910773	AGRICULTURE	FAO	BOATS	34,675	POTENTIALLY OVERPRICED	2,685
910774	AGRICULTURE	FAO	LIFE JACKETS	1,387	REASONABLY PRICED	
910779	AGRICULTURE	FAO	BOATS	37,120	POTENTIALLY OVERPRICED	8,524
910780	AGRICULTURE	FAO	WATERPROOF OVERALLS	4,261	REASONABLY PRICED	
910794	FOOD	WFP	HIGH ENERGY BISCUITS	5,091,621	REASONABLY PRICED	
930037	OIL	INDIA	LPG CYLINDERS	9,476,607	REASONABLY PRICED	
930038	OIL	INDIA	LPG CYLINDERS	9,476,607	REASONABLY PRICED	
930089	OIL	LEBANON	LPG CYLINDERS	9,452,308	REASONABLY PRICED	
930090	OIL	LEBANON	LPG CYLINDERS	9,452,308	REASONABLY PRICED	
930094	OIL	RUSSIA	PIPELINES & ACCESSORIES	38,154,104	POTENTIALLY OVERPRICED	1,450,758
930112	OIL	RUSSIA	FLOATING ROOF STORAGE TANKS	11,464,315	INCONCLUSIVE	
930127	OIL	RUSSIA	PIPELINES & ACCESSORIES	2,860,200	POTENTIALLY OVERPRICED	541,800
930172	OIL	UAE	PIPELINES & ACCESSORIES	4,738,816	POTENTIALLY OVERPRICED	415,325
930181	OIL	BELGIUM	HOT ROLLED CARBON STEEL COILS	28,659,743	REASONABLY PRICED	
930300	OIL	SPAIN	PRODUCTION LINES FOR LPG CYLINDERS	9,360,842	POTENTIALLY OVERPRICED	2,240,842
930577	VEHICLES	LEBANON	NISSAN PICKUPS	2,515,527	POTENTIALLY OVERPRICED	351,969
930611	OIL	GERMANY	SOLAR POWER GENERATORS & ACCESSORIES	13,398,143	INCONCLUSIVE	
930618	OIL	CHINA	LPG CYLINDERS	9,564,466	REASONABLY PRICED	
1000109	FOOD	RUSSIA	WHEAT	21,450,525	POTENTIALLY OVERPRICED	4,225,455
1000134	FOOD	ALGERIA	VEGETABLE GHEE	5,189,738	POTENTIALLY OVERPRICED	469,763
1000147	TRANSPORTATION	RUSSIA	RENAULT CARGO TRUCKS	8,925,982	POTENTIALLY OVERPRICED	843,300
1000150	FOOD	RUSSIA	WHEAT	10,725,500	POTENTIALLY OVERPRICED	2,212,965
1000177	HOUSING	LEBANON	BATHROOM FAUCETS/FIXTURES	12,724,387	REASONABLY PRICED	
1000185	FOOD	ALGERIA	VEGETABLE GHEE	5,472,722	POTENTIALLY OVERPRICED	1,999,517
1000226	TRANSPORTATION	EGYPT	MINIBUS (30 SEATS)	30,766,450	REASONABLY PRICED	
1000227	MISCELLANEOUS	CHINA	POLYESTER FIBER	1,102,381	POTENTIALLY OVERPRICED	116,435
1000288	TRANSPORTATION	TUNISIA	SCANIA TRACTOR TRAILER	33,033,592	REASONABLY PRICED	
1000291	FOOD	MALAYSIA	PALM OIL	20,617,790	POTENTIALLY OVERPRICED	3,028,360

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COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
1000321	HOUSING	SYRIA	WOODEN DOORS	11,632,073	REASONABLY PRICED	
1000341	FOOD	THAILAND	VEGETABLE GHEE	5,472,727	POTENTIALLY OVERPRICED	1,857,957
1000366	HOUSING	SYRIA	BATH ROOM SETS	2,330,000	POTENTIALLY OVERPRICED	797,500
1000368	HOUSING	SYRIA	CERAMIC TILES	2,500,000	REASONABLY PRICED	
1000420	HOUSING	TUNISIA	BATH ROOM SETS	392,500	REASONABLY PRICED	
1000426	HOUSING	TUNISIA	BATH ROOM SETS	2,075,000	REASONABLY PRICED	
1000435	FOOD	TUNISIA	VEGETABLE GHEE	1,672,727	POTENTIALLY OVERPRICED	625,796
1000444	HOUSING	ALGERIA	CERAMIC TILES	2,525,000	REASONABLY PRICED	
1000445	HOUSING	ALGERIA	CERAMIC TILES	5,050,000	REASONABLY PRICED	
1000454	HOUSING	SYRIA	CERAMIC TILES	2,455,000	REASONABLY PRICED	
1000518	HEALTH	RUSSIA	MEDICINE	15,002,823	POTENTIALLY OVERPRICED	799,898
1000546	HOUSING	JORDAN	BATH ROOM SETS	2,350,000	POTENTIALLY OVERPRICED	817,500
1000576	HOUSING	JORDAN	BATH ROOM SETS	1,990,000	POTENTIALLY OVERPRICED	457,500
1000581	HOUSING	JORDAN	REINFORCING DEFORMED BARS	18,620,000	POTENTIALLY OVERPRICED	3,710,000
1000600	HOUSING	RUSSIA	REINFORCING DEFORMED BARS	21,300,000	POTENTIALLY OVERPRICED	5,325,000
1000634	HEAVY EQUIP	RUSSIA	TRACTORS & SPARES	5,101,706	REASONABLY PRICED	
1000690	HEALTH	TURKEY	CONSTRUCTION OF HOSPITAL	17,903,030	REASONABLY PRICED	
1000709	ELECTRICITY	CHINA	GAS TURBINES	30,540,000	INCONCLUSIVE	
1000712	ELECTRICITY	CHINA	GAS TURBINES	77,809,255	REASONABLY PRICED	
1000713	VEHICLES	EGYPT	NISSAN PATROL STATION WAGONS	1,232,000	POTENTIALLY OVERPRICED	181,652
1000812	HEALTH	INDIA	MEDICINE	41,922	POTENTIALLY OVERPRICED	19,949
1000840	VEHICLES	SYRIA	NISSAN PICKUPS	33,219,000	REASONABLY PRICED	
1000876	AGRICULTURE	MALAYSIA	VETERINARY MEDICAL SUPPLIES	4,282,065	REASONABLY PRICED	
1000894	HEALTH	SYRIA	AMBULANCES	7,291,092	POTENTIALLY OVERPRICED	1,351,658
1000932	HEALTH	FRANCE	MEDICAL EQUIPMENT	250,286	REASONABLY PRICED	
1000941	WATER &	TURKEY	MECHANICAL EQUIPMENT	19,254,714	INCONCLUSIVE	
1000942	WATER &	CHINA	PIPES & FITTINGS	16,122,361	POTENTIALLY OVERPRICED	1,005,961
1000944	WATER &	GREECE	WATER TREATMENT PLANT/EQUIPMENT	10,642,631	INCONCLUSIVE	
1000948	WATER &	CHINA	PIPES & FITTINGS	4,772,582	POTENTIALLY OVERPRICED	850,906
1000964	HEALTH	SYRIA	MEDICINE	280,000	REASONABLY PRICED	
1001056	FOOD	EGYPT	VEGETABLE GHEE	2,189,091	POTENTIALLY OVERPRICED	715,765
1001074	TRANSPORTATION	RUSSIA	TOYOTA COASTER BUSES (26 SEATS)	6,453,952	POTENTIALLY OVERPRICED	1,363,350
1001078	HEALTH	AUSTRIA	MEDICAL EQUIPMENT	11,936,656	INCONCLUSIVE	
1001099	AGRICULTURE	RUSSIA	GALVANIZED PIPE & DIESEL MOTOR	9,955,000	REASONABLY PRICED	
1001125	EDUCATION	TUNISIA	CLOTHING/UNIFORMS	369,147	REASONABLY PRICED	
1001126	EDUCATION	TUNISIA	CLOTHING/UNIFORMS	1,852,364	REASONABLY PRICED	
1001142	ELECTRICITY	RUSSIA	DISTRIBUTION TRANSFORMERS	5,341,600	REASONABLY PRICED	
1001179	AGRICULTURE	RUSSIA	SPRINKLER IRRIGATION SYSTEMS	10,109,127	REASONABLY PRICED	

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COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
1001204	WATER &	INDIA	10,013,967	WATER TREATMENT PLANT/EQUIPMENT	REASONABLY PRICED	
1001221	TRANSPORTATION	RUSSIA	1,374,367	TOYOTA HIACE MINI BUS (12 SEATS)	REASONABLY PRICED	
1001243	ELECTRICITY	RUSSIA	30,756,901	OVERHEAD TRANSMISSION LINES	REASONABLY PRICED	
1001260	HEALTH	JORDAN	183,366	MEDICINE	INCONCLUSIVE	
1001292	FOOD	UAE	14,169,724	SUGAR	REASONABLY PRICED	
1001297	AGRICULTURE	INDIA	2,121,492	VETERINARY MEDICAL SUPPLIES	INCONCLUSIVE	
1001312	VEHICLES	UAE	3,197,225	TOYOTA LANDCRUISER	POTENTIALLY OVERPRICED	667,733
1001313	HEALTH	UAE	205,833	AMBULANCES	REASONABLY PRICED	
1001314	HOUSING	UAE	8,922,351	DESIGN AND CONSTRUCTION OF HOUSING	REASONABLY PRICED	
1001374	HOUSING	LEBANON	8,583,259	DESIGN AND CONSTRUCTION OF HOUSING	REASONABLY PRICED	
1001411	HEALTH	FRANCE	89,682	MEDICINE	POTENTIALLY OVERPRICED	28,314
1001412	WATER &	FRANCE	4,846,958	WATER PUMPS & SPARES	INCONCLUSIVE	
1001423	HEALTH	EGYPT	23,165,776	MEDICAL EQUIPMENT	POTENTIALLY OVERPRICED	8,399,534
1001451	AGRICULTURE	EGYPT	4,761,799	CASING PIPES & ACCESSORIES	POTENTIALLY OVERPRICED	2,970,000
1001461	WATER &	FRANCE	1,204,666	WATER PUMPS & SPARES	INCONCLUSIVE	
1001462	WATER &	FRANCE	3,722,876	WATER PUMPS & SPARES	INCONCLUSIVE	
1001474	HOUSING	SYRIA	8,551,734	DESIGN AND CONSTRUCTION OF HOUSING	REASONABLY PRICED	
1001516	HOUSING	EGYPT	8,563,600	DESIGN AND CONSTRUCTION OF HOUSING	REASONABLY PRICED	
1001517	HOUSING	EGYPT	8,432,658	DESIGN AND CONSTRUCTION OF HOUSING	REASONABLY PRICED	
1001519	HOUSING	EGYPT	8,563,600	DESIGN AND CONSTRUCTION OF HOUSING	REASONABLY PRICED	
1001535	HEALTH	SYRIA	14,030,810	HEALTH CARE CENTERS	REASONABLY PRICED	
1001581	TRANSPORTATION	LEBANON	948,937	SUZUKI POLICE MOTORCYCLES	REASONABLY PRICED	
1001600	WATER &	JORDAN	10,571,532	PIPES & FITTINGS	REASONABLY PRICED	
1001664	HEALTH	RUSSIA	82,306	MEDICINE	POTENTIALLY OVERPRICED	15,226
1001685	HEALTH	JORDAN	17,446	MEDICINE	REASONABLY PRICED	
1001687	HEALTH	JORDAN	284,549	MEDICINE	POTENTIALLY OVERPRICED	220,889
1001694	AGRICULTURE	JORDAN	434,287	PESTICIDE	REASONABLY PRICED	
1001790	HEALTH	SWEDEN	7,630,557	AMBULANCES	POTENTIALLY OVERPRICED	1,567,673
1001885	HOUSING	JORDAN	9,737,192	SPORTS HALLS	REASONABLY PRICED	
1001919	AGRICULTURE	EGYPT	1,045,775	GENERATING SET & SPARES	REASONABLY PRICED	
1002012	EDUCATION	JORDAN	1,495,337	COMPUTERS & ACCESSORIES	REASONABLY PRICED	
1002072	FOOD	RUSSIA	21,797,498	PALM OIL	REASONABLY PRICED	
1002218	HEALTH	SWEDEN	11,846,470	MEDICAL EQUIPMENT	REASONABLY PRICED	
1002229	FOOD	UAE	4,127,837	MILK POWDER	POTENTIALLY OVERPRICED	977,837
1002232	AGRICULTURE	FRANCE	253,800	VETERINARY MEDICAL SUPPLIES	REASONABLY PRICED	
1002235	AGRICULTURE	JORDAN	1,020,659	PESTICIDE	REASONABLY PRICED	
1010001	VEHICLES	UNOPS	544,489	TOYOTA MISC TRUCKS	POTENTIALLY OVERPRICED	33,220
1010009	VEHICLES	UNOPS	420,355	TOYOTA LANDCRUISER	POTENTIALLY OVERPRICED	62,062

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COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
1030034	OIL	RUSSIA	PIPELINES & ACCESSORIES	24,789,805	POTENTIALLY OVERPRICED	1,229,285
1030035	OIL	RUSSIA	PIPELINES & ACCESSORIES	6,010,650	REASONABLY PRICED	
1030050	OIL	RUSSIA	PIPELINES & ACCESSORIES	2,063,474	INCONCLUSIVE	
1030086	OIL	RUSSIA	PIPELINES & ACCESSORIES	30,545,141	REASONABLY PRICED	
1030169	OIL	JORDAN	TETRA ETHYL LEAD	5,532,000	REASONABLY PRICED	
1030287	OIL	RUSSIA	PIPELINES & ACCESSORIES	8,609,497	REASONABLY PRICED	
1030296	TRANSPORTATION	RUSSIA	FIRE FIGHTING VEHICLES	3,419,043	REASONABLY PRICED	
1030305	HEALTH	BELARUS	AMBULANCES	381,870	REASONABLY PRICED	
1030484	OIL	UAE	PUMPS & SPARES	2,074,544	POTENTIALLY OVERPRICED	250,796
1030497	OIL	RUSSIA	GAS OIL DESUPLHERIZATION UNIT	34,963,908	REASONABLY PRICED	
1030540	TRANSPORTATION	ITALY	FIRE FIGHTING VEHICLES	621,564	REASONABLY PRICED	
1030605	HEAVY EQUIP	BULGARIA	FORKLIFTS	1,378,103	REASONABLY PRICED	
1030661	VEHICLES	RUSSIA	ISUZU TROOPERS	217,723	REASONABLY PRICED	
1030728	OIL	RUSSIA	PIPELINES & ACCESSORIES	22,902,916	REASONABLY PRICED	
1030768	OIL	INDIA	PIPELINES & ACCESSORIES	755,086	POTENTIALLY OVERPRICED	41,795
1100002	TRANSPORTATION	UAE	RAIL BARS	19,872,000	POTENTIALLY OVERPRICED	3,348,000
1100025	FOOD	THAILAND	RICE	5,216,983	POTENTIALLY OVERPRICED	1,286,983
1100026	FOOD	THAILAND	RICE	5,216,983	POTENTIALLY OVERPRICED	1,286,983
1100027	FOOD	THAILAND	RICE	43,573,944	POTENTIALLY OVERPRICED	4,273,944
1100028	FOOD	THAILAND	SUGAR	26,758,363	REASONABLY PRICED	
1100051	AGRICULTURE	SAUDI ARABIA	SPRINKLER IRRIGATION SYSTEMS	15,807,784	REASONABLY PRICED	
1100075	VEHICLES	JORDAN	MERCEDES BENZ S320L SEDAN	5,103,673	REASONABLY PRICED	
1100094	HOUSING	SYRIA	CERAMIC TILES	2,507,500	REASONABLY PRICED	
1100100	FOOD	EGYPT	SUGAR	8,921,765	POTENTIALLY OVERPRICED	828,437
1100101	FOOD	EGYPT	SUGAR	13,382,647	POTENTIALLY OVERPRICED	1,242,654
1100108	VEHICLES	UAE	MERCEDES BENZ S320L SEDAN	11,365,238	REASONABLY PRICED	
1100138	FOOD	RUSSIA	WHEAT	11,289,000	POTENTIALLY OVERPRICED	4,526,465
1100142	FOOD	UAE	SUGAR	4,301,328	POTENTIALLY OVERPRICED	254,664
1100150	FOOD	RUSSIA	WHEAT	11,289,000	POTENTIALLY OVERPRICED	4,526,465
1100177	TRANSPORTATION	RUSSIA	TURNOUTS	13,283,450	REASONABLY PRICED	
1100201	FOOD	EGYPT	SUGAR	26,256,801	POTENTIALLY OVERPRICED	3,226,825
1100214	HOUSING	VIETNAM	CERAMIC TILES	1,275,500	REASONABLY PRICED	
1100217	FOOD	VIETNAM	SUGAR	8,602,655	POTENTIALLY OVERPRICED	925,996
1100221	AGRICULTURE	RUSSIA	CASING PIPES & ACCESSORIES	4,875,907	POTENTIALLY OVERPRICED	765,000
1100227	HOUSING	SYRIA	BATH ROOM SETS	3,300,000	POTENTIALLY OVERPRICED	1,001,250
1100244	FOOD	EGYPT	SUGAR	8,602,655	POTENTIALLY OVERPRICED	925,996
1100284	FOOD	TUNISIA	SUGAR	8,715,551	POTENTIALLY OVERPRICED	1,038,892
1100304	AGRICULTURE	SPAIN	SPRINKLER IRRIGATION SYSTEMS	22,642,161	POTENTIALLY OVERPRICED	2,573,411

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COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
1100305	VEHICLES	LEBANON TOYOTA LANDCRUISER	1,026,934	REASONABLY PRICED	
1100335	TRANSPORTATION	RUSSIA MARZ BUSES (42 SEATS)	16,978,563	REASONABLY PRICED	
1100358	AGRICULTURE	EGYPT WATER PUMPS & SPARES	2,425,197	REASONABLY PRICED	
1100408	HOUSING	VIET NAM FLOURESCENT LIGHTING FIXTURES	8,138,899	REASONABLY PRICED	
1100417	FOOD	MOROCCO VEGETABLE GHEE	625,547	POTENTIALLY OVERPRICED	173,031
1100541	AGRICULTURE	INDIA SOY BEAN MEAL	5,389,326	POTENTIALLY OVERPRICED	1,829,326
1100548	VEHICLES	UAE HYUNDAIS	2,415,064	REASONABLY PRICED	
1100559	WATER &	UAE DREDGER	8,078,740	REASONABLY PRICED	
1100581	AGRICULTURE	RUSSIA MAKHOOOL DAM PROJECT	27,496,000	INCONCLUSIVE	
1100626	FOOD	EGYPT VEGETABLE GHEE	5,089,064	POTENTIALLY OVERPRICED	1,342,932
1100675	HEALTH	RUSSIA MEDICAL EQUIPMENT	10,644,087	POTENTIALLY OVERPRICED	2,006,561
1100748	AGRICULTURE	LEBANON PESTICIDE	1,041,376	POTENTIALLY OVERPRICED	125,047
1100775	HEAVY EQUIP	ITALY CORN HUSKERS	2,249,641	REASONABLY PRICED	
1100785	FOOD	THAILAND VEGETABLE GHEE	7,755,596	POTENTIALLY OVERPRICED	1,986,398
1100796	FOOD	SYRIA VEGETABLE GHEE	616,516	POTENTIALLY OVERPRICED	135,750
1100813	AGRICULTURE	INDIA VETERINARY MEDICAL SUPPLIES	78,628	REASONABLY PRICED	
1100938	FOOD	EGYPT VEGETABLE GHEE	25,812,274	POTENTIALLY OVERPRICED	7,035,614
1101024	HEALTH	DENMARK MEDICINE	11,680,901	REASONABLY PRICED	
1101060	AGRICULTURE	ITALY PESTICIDE	238,019	REASONABLY PRICED	
1101080	AGRICULTURE	BELGIUM BROILER/LAYER PROTEIN CONCENTRATE	7,624,549	POTENTIALLY OVERPRICED	2,302,149
1101125	VEHICLES	UAE NISSAN PICKUPS	3,224,878	POTENTIALLY OVERPRICED	397,689
1101151	HOUSING	SYRIA REINFORCING DEFORMED BARS	28,700,000	POTENTIALLY OVERPRICED	7,400,000
1101245	ELECTRICITY	RUSSIA REHABILITATION OF DISTRIBUTION NETWORK	11,051,217	REASONABLY PRICED	
1101246	ELECTRICITY	RUSSIA REHABILITATION OF DISTRIBUTION NETWORK	8,687,464	REASONABLY PRICED	
1101387	ELECTRICITY	RUSSIA REHABILITATION OF DISTRIBUTION NETWORK	8,364,820	REASONABLY PRICED	
1101412	AGRICULTURE	INDIA VETERINARY MEDICAL SUPPLIES	35,299	REASONABLY PRICED	
1101443	TRANSPORTATION	SYRIA VOLVO TRUCKS	7,838,984	REASONABLY PRICED	
1101458	EDUCATION	JORDAN TELEVISION TOWERS	19,324,638	POTENTIALLY OVERPRICED	7,340,345
1101471	HOUSING	JORDAN REINFORCING DEFORMED BARS	13,150,000	POTENTIALLY OVERPRICED	2,500,000
1101473	TRANSPORTATION	SYRIA MITSUBISHI MINI BUS (12 SEATS)	11,920,778	REASONABLY PRICED	
1101496	ELECTRICITY	RUSSIA SUBSTATION EQUIPMENT AND MATERIALS	8,072,208	INCONCLUSIVE	
1101550	AGRICULTURE	JORDAN WATER PUMPS & SPARES	582,924	REASONABLY PRICED	
1101551	AGRICULTURE	JORDAN WATER PUMPS & SPARES	5,720,919	REASONABLY PRICED	
1101618	TRANSPORTATION	UAE TOYOTA COASTER BUSES (26 SEATS)	1,863,850	POTENTIALLY OVERPRICED	362,350
1101625	VEHICLES	EGYPT TOYOTA HILUX PICKUPS	784,941	POTENTIALLY OVERPRICED	252,441
1101637	AGRICULTURE	TURKEY WATER PUMPS & SPARES	363,563	REASONABLY PRICED	
1101710	VEHICLES	FRANCE PEUGEOT SEDANS	76,972,907	REASONABLY PRICED	
1101761	MISCELLANEOUS	CHINA CAR BATTERY MFG EQUIP	142,471	REASONABLY PRICED	

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COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
1101762	MISCELLANEOUS	CHINA	ELECTROLYTIC MANGANESE DIOXIDE	115,364	POTENTIALLY OVERPRICED	28,940
1101995	ELECTRICITY	JORDAN	ALUMINUM BARE WIRE	2,240,120	POTENTIALLY OVERPRICED	845,160
1102011	ELECTRICITY	TURKEY	OVERHEAD TRANSMISSION LINES	31,540,100	REASONABLY PRICED	
1110013	FOOD	WFP	SOYBEAN OIL	7,809,479	REASONABLY PRICED	
1110015	FOOD	WFP	SOYBEAN OIL	9,521,338	POTENTIALLY OVERPRICED	1,522,858
1110016	FOOD	WFP	SOYBEAN OIL	9,589,147	POTENTIALLY OVERPRICED	1,068,277
1130196	OIL	RUSSIA	DRILLING RIG	15,550,762	INCONCLUSIVE	
1130474	TRANSPORTATION	ITALY	FIRE FIGHTING VEHICLES	1,249,406	REASONABLY PRICED	
1130639	OIL	RUSSIA	PIPELINES & ACCESSORIES	6,714,216	REASONABLY PRICED	
1200004	HEALTH	JORDAN	MEDICAL EQUIPMENT	17,134,820	POTENTIALLY OVERPRICED	1,014,201
1200016	FOOD	VIETNAM	RICE	74,013,431	POTENTIALLY OVERPRICED	5,513,431
1200030	TRANSPORTATION	EGYPT	MCV BUSES (45 SEATS)	21,651,360	REASONABLY PRICED	
1200050	FOOD	EGYPT	SUGAR	8,602,655	POTENTIALLY OVERPRICED	925,996
1200051	VEHICLES	SYRIA	TOYOTA LANDCRUISER	725,820	POTENTIALLY OVERPRICED	163,139
1200057	VEHICLES	RUSSIA	TOYOTA COROLLA	8,761,483	REASONABLY PRICED	
1200070	HEALTH	JORDAN	MEDICINE	3,573,974	INCONCLUSIVE	
1200077	TRANSPORTATION	RUSSIA	RAIL BARS	2,891,000	POTENTIALLY OVERPRICED	749,000
1200083	FOOD	AUSTRALIA	WHEAT	122,388,371	REASONABLY PRICED	
1200085	HEALTH	JORDAN	MEDICAL SUPPLIES	2,906,968	REASONABLY PRICED	
1200093	HEALTH	CHINA	MEDICINE	2,212,332	REASONABLY PRICED	
1200099	FOOD	RUSSIA	WHEAT	11,419,783	POTENTIALLY OVERPRICED	4,238,783
1200105	FOOD	SYRIA	WHEAT	51,466,535	POTENTIALLY OVERPRICED	22,742,535
1200106	FOOD	SYRIA	WHEAT	51,466,535	POTENTIALLY OVERPRICED	22,742,535
1200111	VEHICLES	JORDAN	NISSAN PATROL STATION WAGONS	1,364,405	POTENTIALLY OVERPRICED	105,275
1200118	VEHICLES	EGYPT	NISSAN PICKUPS	740,318	POTENTIALLY OVERPRICED	224,590
1200119	VEHICLES	EGYPT	TOYOTA COROLLA	5,241,963	POTENTIALLY OVERPRICED	1,153,271
1200123	FOOD	RUSSIA	RICE	7,905,451	POTENTIALLY OVERPRICED	1,205,451
1200124	FOOD	RUSSIA	WHEAT	34,259,350	POTENTIALLY OVERPRICED	12,716,350
1200135	FOOD	SAUDI ARABIA	VEGETABLE GHEE	5,139,033	POTENTIALLY OVERPRICED	1,749,263
1200144	TRANSPORTATION	RUSSIA	MERCEDES BENZ CARGO TRUCKS	4,402,482	POTENTIALLY OVERPRICED	396,750
1200151	FOOD	EGYPT	VEGETABLE GHEE	1,312,455	POTENTIALLY OVERPRICED	176,489
1200157	FOOD	UAE	VEGETABLE GHEE	1,918,051	POTENTIALLY OVERPRICED	543,251
1200165	FOOD	SAUDI ARABIA	VEGETABLE GHEE	19,180,505	POTENTIALLY OVERPRICED	5,432,510
1200170	FOOD	EGYPT	VEGETABLE GHEE	1,934,447	POTENTIALLY OVERPRICED	529,647
1200193	FOOD	RUSSIA	WHEAT	27,189,961	POTENTIALLY OVERPRICED	9,237,461
1200196	FOOD	EGYPT	VEGETABLE GHEE	2,581,228	POTENTIALLY OVERPRICED	708,162
1200202	FOOD	TUNISIA	VEGETABLE GHEE	2,000,444	POTENTIALLY OVERPRICED	559,143
1200218	TRANSPORTATION	RUSSIA	DIESEL ELECTRICAL LOCOMOTIVES	41,317,339	POTENTIALLY OVERPRICED	4,526,010

**Listing of Evaluated Contracts
By COMM**

COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
1200221	FOOD	SYRIA	VEGETABLE GHEE	616,516	POTENTIALLY OVERPRICED	123,582
1200222	FOOD	SYRIA	DETERGENT	685,018	POTENTIALLY OVERPRICED	123,288
1200224	FOOD	VIETNAM	VEGETABLE GHEE	32,314,982	POTENTIALLY OVERPRICED	7,618,307
1200229	FOOD	TUNISIA	VEGETABLE GHEE	2,429,296	POTENTIALLY OVERPRICED	747,779
1200231	FOOD	THAILAND	RICE	30,856,300	POTENTIALLY OVERPRICED	3,456,300
1200248	VEHICLES	RUSSIA	HYUNDAIS	868,885	REASONABLY PRICED	
1200279	FOOD	ALGERIA	VEGETABLE GHEE	10,411,268	POTENTIALLY OVERPRICED	2,836,058
1200282	FOOD	YEMEN	VEGETABLE GHEE	3,567,713	POTENTIALLY OVERPRICED	992,905
1200283	FOOD	SYRIA	WHEAT	51,315,015	POTENTIALLY OVERPRICED	22,591,015
1200286	FOOD	SYRIA	VEGETABLE GHEE	7,016,683	POTENTIALLY OVERPRICED	2,212,348
1200291	VEHICLES	MALAYSIA	PROTON WIRA SALOON CARS	40,477,522	REASONABLY PRICED	
1200301	FOOD	SUDAN	VEGETABLE GHEE	7,016,683	POTENTIALLY OVERPRICED	1,909,043
1200323	AGRICULTURE	MALAYSIA	VETERINARY MEDICAL SUPPLIES	7,380,279	REASONABLY PRICED	
1200334	TRANSPORTATION	UAE	MZ ETZ MOTORCYCLES	259,091	POTENTIALLY OVERPRICED	23,821
1200344	HEAVY EQUIP	LEBANON	CORN HUSKERS	2,273,622	POTENTIALLY OVERPRICED	353,622
1200346	AGRICULTURE	SYRIA	VETERINARY MEDICAL SUPPLIES	1,001,476	INCONCLUSIVE	
1200349	VEHICLES	UAE	NISSAN PICKUPS	3,251,068	REASONABLY PRICED	
1200357	FOOD	UAE	VEGETABLE GHEE	6,275,197	POTENTIALLY OVERPRICED	1,640,544
1200361	FOOD	CHINA	VEGETABLE GHEE	704,823	POTENTIALLY OVERPRICED	250,956
1200375	AGRICULTURE	JORDAN	PESTICIDE	66,314	POTENTIALLY OVERPRICED	7,899
1200396	TRANSPORTATION	RUSSIA	HINO TRUCKS	4,690,497	REASONABLY PRICED	
1200401	WATER &	TURKEY	PIPES & FITTINGS	6,231,527	POTENTIALLY OVERPRICED	1,006,860
1200402	FOOD	SYRIA	VEGETABLE GHEE	2,100,292	POTENTIALLY OVERPRICED	555,407
1200405	VEHICLES	UAE	NISSAN PICKUPS	24,553,156	POTENTIALLY OVERPRICED	2,403,655
1200423	TRANSPORTATION	CHINA	MISC TRANSPORTATION & EQUIPMENT	772,735	POTENTIALLY OVERPRICED	45,360
1200426	WATER &	FRANCE	WATER PUMPS & SPARES	14,002,779	INCONCLUSIVE	
1200427	TRANSPORTATION	EGYPT	FIRE FIGHTING VEHICLES	18,411,000	REASONABLY PRICED	
1200431	TRANSPORTATION	FRANCE	RENAULT CARGO TRUCKS	3,686,205	REASONABLY PRICED	
1200439	VEHICLES	UAE	HYUNDAIS	1,842,365	REASONABLY PRICED	
1200440	VEHICLES	UAE	HYUNDAIS	3,132,167	REASONABLY PRICED	
1200447	AGRICULTURE	LEBANON	CORN	2,796,059	POTENTIALLY OVERPRICED	1,368,000
1200470	FOOD	LIBYA	VEGETABLE GHEE	2,113,297	POTENTIALLY OVERPRICED	701,996
1200472	VEHICLES	UAE	NISSAN PATROL STATION WAGONS	4,406,758	POTENTIALLY OVERPRICED	356,712
1200473	FOOD	MALAYSIA	VEGETABLE GHEE	669,957	POTENTIALLY OVERPRICED	89,474
1200475	HEALTH	GERMANY	MEDICINE	8,344,828	REASONABLY PRICED	
1200498	TRANSPORTATION	UAE	NISSAN MINI BUS (15 SEATS)	813,350	REASONABLY PRICED	
1200500	VEHICLES	UAE	NISSAN PATROL STATION WAGONS	8,389,831	POTENTIALLY OVERPRICED	747,043
1200502	VEHICLES	UAE	NISSAN PATHFINDER	1,020,763	REASONABLY PRICED	

**Listing of Evaluated Contracts
By COMM**

COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
1200503	VEHICLES	UAE	NISSAN PICKUPS	1,502,712	POTENTIALLY OVERPRICED	161,821
1200522	FOOD	SYRIA	MILK POWDER	10,390,788	POTENTIALLY OVERPRICED	2,515,788
1200535	HEALTH	EGYPT	MEDICINE	2,528,360	REASONABLY PRICED	
1200539	VEHICLES	UAE	TOYOTA DYNA TRUCKS	1,523,043	POTENTIALLY OVERPRICED	433,383
1200540	TRANSPORTATION	UAE	JAWA MOTORCYCLE	1,179,105	REASONABLY PRICED	
1200542	VEHICLES	UAE	TOYOTA LANDCRUISER	874,511	POTENTIALLY OVERPRICED	204,018
1200543	VEHICLES	UAE	HYUNDAIS	3,211,886	POTENTIALLY OVERPRICED	670,876
1200577	FOOD	EGYPT	MILK POWDER	8,255,675	POTENTIALLY OVERPRICED	1,955,675
1200579	FOOD	RUSSIA	MILK POWDER	4,307,223	POTENTIALLY OVERPRICED	1,007,223
1200590	FOOD	LEBANON	MILK POWDER	4,127,837	POTENTIALLY OVERPRICED	977,837
1200595	FOOD	SYRIA	MILK POWDER	1,031,458	POTENTIALLY OVERPRICED	243,958
1200596	FOOD	VIETNAM	MILK POWDER	51,573,679	POTENTIALLY OVERPRICED	12,198,679
1200631	FOOD	SYRIA	MILK POWDER	4,125,880	POTENTIALLY OVERPRICED	975,880
1200636	FOOD	SYRIA	MILK POWDER	2,062,915	POTENTIALLY OVERPRICED	487,915
1200637	FOOD	SYRIA	MILK POWDER	4,125,880	POTENTIALLY OVERPRICED	975,880
1200645	FOOD	RUSSIA	MILK POWDER	6,191,781	POTENTIALLY OVERPRICED	1,466,781
1200659	HEALTH	MALAYSIA	MEDICAL SUPPLIES	3,226,748	REASONABLY PRICED	
1200676	FOOD	EGYPT	BABY FORMULA	3,912,574	POTENTIALLY OVERPRICED	987,574
1200677	FOOD	EGYPT	MILK POWDER	4,127,837	POTENTIALLY OVERPRICED	977,837
1200685	FOOD	SYRIA	MILK POWDER	2,063,894	POTENTIALLY OVERPRICED	488,894
1200688	FOOD	SYRIA	MILK POWDER	1,031,947	POTENTIALLY OVERPRICED	244,447
1200703	FOOD	SYRIA	MILK POWDER	2,062,915	POTENTIALLY OVERPRICED	487,915
1200713	HEALTH	SYRIA	MEDICINE	10,694	REASONABLY PRICED	
1200721	FOOD	VIETNAM	MILK POWDER	4,125,880	POTENTIALLY OVERPRICED	975,880
1200729	FOOD	EGYPT	MILK POWDER	14,518,485	POTENTIALLY OVERPRICED	3,493,485
1200738	FOOD	UAE	MILK POWDER	2,074,041	POTENTIALLY OVERPRICED	499,041
1200739	TRANSPORTATION	UAE	DAEWOO BUSES (45 SEATS)	3,769,300	REASONABLY PRICED	
1200744	FOOD	RUSSIA	MILK POWDER	4,148,132	POTENTIALLY OVERPRICED	998,132
1200760	FOOD	SYRIA	MILK POWDER	1,037,020	POTENTIALLY OVERPRICED	249,520
1200778	FOOD	JORDAN	MILK POWDER	2,073,058	POTENTIALLY OVERPRICED	498,058
1200779	FOOD	SYRIA	MILK POWDER	1,036,529	POTENTIALLY OVERPRICED	249,029
1200782	FOOD	SYRIA	MILK POWDER	10,365,437	POTENTIALLY OVERPRICED	2,490,437
1200784	FOOD	SYRIA	MILK POWDER	1,037,020	POTENTIALLY OVERPRICED	249,520
1200786	FOOD	SYRIA	MILK POWDER	1,037,020	POTENTIALLY OVERPRICED	249,520
1200789	FOOD	TUNISIA	WHEAT	11,849,853	POTENTIALLY OVERPRICED	4,668,853
1200828	FOOD	RUSSIA	MILK POWDER	2,163,217	POTENTIALLY OVERPRICED	513,217
1200840	ELECTRICITY	TURKEY	SUBSTATION EQUIPMENT AND MATERIALS	23,047,656	POTENTIALLY OVERPRICED	3,047,656
1200842	ELECTRICITY	SYRIA	CABLES	7,915,757	INCONCLUSIVE	

Listing of Evaluated Contracts By COMM

COMM	SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE
1200853	ELECTRICITY	RUSSIA	GOODS FOR RESUMPTION OF PROJECT	105,742,021	REASONABLY PRICED	
1200903	FOOD	YEMEN	MILK POWDER	1,036,529	POTENTIALLY OVERPRICED	249,029
1201089	FOOD	SYRIA	MILK POWDER	1,045,243	POTENTIALLY OVERPRICED	257,743
1201115	HEAVY EQUIP	JORDAN	TRACTORS & SPARES	777,383	INCONCLUSIVE	
1201397	EDUCATION	JORDAN	PRINTING EQUIPMENT AND SUPPLIES	24,090,000	POTENTIALLY OVERPRICED	7,603,389
1201398	TRANSPORTATION	SYRIA	GAZ CARGO TRUCKS	8,771,918	REASONABLY PRICED	
1201399	TRANSPORTATION	SYRIA	GAZ CARGO TRUCKS	17,057,796	REASONABLY PRICED	
1201408	HEAVY EQUIP	SYRIA	BULLDOZERS	17,302,364	POTENTIALLY OVERPRICED	2,507,335
1201410	VEHICLES	UAE	NISSAN PICKUPS	5,363,034	REASONABLY PRICED	
1201412	EDUCATION	RUSSIA	GENERATORS	10,037,123	REASONABLY PRICED	
1201413	VEHICLES	UAE	NISSAN PICKUPS	14,303,678	REASONABLY PRICED	
1201414	TRANSPORTATION	RUSSIA	IVECO CARGO TRUCKS	34,555,529	REASONABLY PRICED	
1201424	TRANSPORTATION	RUSSIA	IVECO CARGO TRUCKS	37,284,933	REASONABLY PRICED	
1201426	VEHICLES	UAE	NISSAN PATROL STATION WAGONS	3,062,790	POTENTIALLY OVERPRICED	1,014,013
1201514	HEAVY EQUIP	SYRIA	WHEEL LOADERS	26,932,000	POTENTIALLY OVERPRICED	5,885,310
1201515	TRANSPORTATION	EGYPT	FIRE FIGHTING VEHICLES	36,444,895	REASONABLY PRICED	
1201529	TRANSPORTATION	RUSSIA	NISSAN CARGO TRUCKS	1,348,925	REASONABLY PRICED	
1201532	TRANSPORTATION	RUSSIA	HINO TRUCKS	5,422,540	REASONABLY PRICED	
1201608	AGRICULTURE	JORDAN	WATER PUMPS & SPARES	3,685,919	POTENTIALLY OVERPRICED	567,950
1201670	WATER &	JORDAN	COMPACT SEWAGE UNITS	15,147,580	REASONABLY PRICED	
1230079	OIL	BELGIUM	PUMPS & SPARES	2,477,524	INCONCLUSIVE	
1230093	OIL	ITALY	CRUDE OIL PROCESSING & TREATMENT PLANT	16,513,416	REASONABLY PRICED	
1230099	HEAVY EQUIP	RUSSIA	FORKLIFTS	1,318,903	POTENTIALLY OVERPRICED	254,422
1230259	OIL	RUSSIA	PIPELINES & ACCESSORIES	2,810,900	REASONABLY PRICED	
1230265	OIL	RUSSIA	PIPELINES & ACCESSORIES	7,407,487	REASONABLY PRICED	
1230380	VEHICLES	JORDAN	NISSAN PICKUPS	579,980	POTENTIALLY OVERPRICED	70,150
1230448	OIL	LEBANON	PIPELINES & ACCESSORIES	1,485,280	REASONABLY PRICED	
1230456	OIL	LEBANON	PIPELINES & ACCESSORIES	8,646,627	POTENTIALLY OVERPRICED	1,339,920
1230504	TRANSPORTATION	RUSSIA	FIRE FIGHTING VEHICLES	2,695,673	REASONABLY PRICED	
1230533	OIL	SWITZERLAND	TETRA ETHYL LEAD	19,611,921	POTENTIALLY OVERPRICED	7,164,921
1230549	VEHICLES	INDIA	NISSAN PATROL STATION WAGONS	714,332	POTENTIALLY OVERPRICED	169,618
1230577	OIL	JORDAN	TETRA ETHYL LEAD	2,974,187	POTENTIALLY OVERPRICED	899,687
1300001	FOOD	THAILAND	RICE	69,050,102	POTENTIALLY OVERPRICED	17,450,102
1300012	MISCELLANEOUS	LEBANON	CIGARETTE PAPER	396,056	REASONABLY PRICED	
1300013	MISCELLANEOUS	ITALY	CIGARETTE PAPER	204,892	REASONABLY PRICED	
1300015	FOOD	VIETNAM	RICE	76,200,415	POTENTIALLY OVERPRICED	11,700,415
1300016	FOOD	AUSTRALIA	WHEAT	135,382,046	POTENTIALLY OVERPRICED	14,827,046
1300017	FOOD	BELARUS	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,728,261

Listing of Evaluated Contracts By COMM

COMM SECTOR	MISSION	DESCRIPTION	VALUE	CONCLUSION	OVERPRICE	
1300018	FOOD	BELARUS	MILK POWDER	6,605,428	POTENTIALLY OVERPRICED	1,880,428
1300024	HEALTH	EGYPT	AMBULANCES	1,107,746	REASONABLY PRICED	
1300030	VEHICLES	EGYPT	TOYOTA LANDCRUISER	587,569	POTENTIALLY OVERPRICED	154,394
1300034	AGRICULTURE	EGYPT	SOY BEAN MEAL	5,408,063	POTENTIALLY OVERPRICED	771,063
1300036	FOOD	SAUDI ARABIA	VEGETABLE GHEE	7,084,000	POTENTIALLY OVERPRICED	1,164,230
1300040	FOOD	VIETNAM	TEA	5,306,248	POTENTIALLY OVERPRICED	869,248
1300041	FOOD	SAUDI ARABIA	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,543,686
1300065	FOOD	TURKEY	PULSES	8,486,534	POTENTIALLY OVERPRICED	1,396,534
1300066	FOOD	TURKEY	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,503,261
1300076	FOOD	RUSSIA	RICE	15,240,079	POTENTIALLY OVERPRICED	2,340,079
1300080	FOOD	RUSSIA	RICE	7,789,100	POTENTIALLY OVERPRICED	1,089,100
1300100	FOOD	TURKEY	PULSES	4,982,144	POTENTIALLY OVERPRICED	708,144
1300102	FOOD	TURKEY	PULSES	11,002,871	POTENTIALLY OVERPRICED	1,591,371
1300107	FOOD	TURKEY	PULSES	798,591	POTENTIALLY OVERPRICED	118,591
1300108	FOOD	TURKEY	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,503,261
1300117	FOOD	TURKEY	VEGETABLE GHEE	7,463,456	POTENTIALLY OVERPRICED	1,503,261
1300124	HEAVY EQUIP	SYRIA	WHEEL LOADERS	14,287,744	REASONABLY PRICED	
1300126	TRANSPORTATION	UAE	NISSAN CARGO TRUCKS	16,482,792	REASONABLY PRICED	
1300128	VEHICLES	RUSSIA	TOYOTA LANDCRUISER	27,742,077	REASONABLY PRICED	
1300129	WATER &	TURKEY	PIPES & FITTINGS	18,922,812	REASONABLY PRICED	
1300131	WATER &	TURKEY	PIPES & FITTINGS	15,262,636	POTENTIALLY OVERPRICED	2,331,000
1300137	FOOD	TURKEY	PULSES	4,982,150	POTENTIALLY OVERPRICED	708,150
1300169	FOOD	VIETNAM	BABY FORMULA	26,267,069	POTENTIALLY OVERPRICED	6,767,069
1300173	FOOD	EGYPT	BABY FORMULA	7,938,828	POTENTIALLY OVERPRICED	2,088,828
1300177	FOOD	CHINA	BABY WEANING CEREAL	839,480	REASONABLY PRICED	
1300179	FOOD	TUNISIA	BABY FORMULA	5,350,311	POTENTIALLY OVERPRICED	1,450,311
1300181	FOOD	CHINA	BABY WEANING CEREAL	411,030	REASONABLY PRICED	
1300208	FOOD	RUSSIA	RICE	7,789,100	POTENTIALLY OVERPRICED	1,089,100
1300213	TRANSPORTATION	TUNISIA	VOLVO TRUCKS	3,054,175	REASONABLY PRICED	
1300215	HOUSING	TUNISIA	CERAMIC TILES	1,413,000	REASONABLY PRICED	
1300225	FOOD	TUNISIA	MILK POWDER	10,370,354	POTENTIALLY OVERPRICED	2,495,354
1300226	FOOD	TUNISIA	MILK POWDER	6,222,222	POTENTIALLY OVERPRICED	1,497,222
1300255	FOOD	TURKEY	PULSES	11,978,862	POTENTIALLY OVERPRICED	1,778,862
1300331	FOOD	RUSSIA	WHEAT	17,129,675	POTENTIALLY OVERPRICED	6,358,175
1300332	FOOD	TUNISIA	WHEAT	11,431,000	POTENTIALLY OVERPRICED	5,100,000
1300333	FOOD	CYPRUS	WHEAT	12,111,169	POTENTIALLY OVERPRICED	5,358,619
1310001	VEHICLES	UNOPS	TOYOTA LANDCRUISER	163,672	REASONABLY PRICED	
1310002	VEHICLES	UNOPS	TOYOTA LANDCRUISER	78,396	POTENTIALLY OVERPRICED	15,419

Listing of Contracts Selected - Not Received

COMM SECTOR	MISSION	DESCRIPTION	VALUE
600579 ELECTRICITY	INDIA	GAS TURBINES	105,087,338
1201273 ELECTRICITY	LEBANON	GENERATOR SET	66,597,077
1200145 VEHICLES	RUSSIA	SALOON CAR; SPARE PARTS	42,706,835
631099 OIL	SYRIA	SERVICE CONTRACT FOR COMPLETION OF WELLS	37,208,523
710300 AGRICULTURE	FAO	CATTLE FEED CONCENTRATE	17,824,356
601973 FOOD	INDIA	WHEAT	15,008,700
710299 AGRICULTURE	FAO	CATTLE FEED CONCENTRATE	13,446,444
900013 HOUSING	SYRIA	WOODEN PRODUCTS	12,474,358
800084 FOOD	EGYPT	PULSES	10,080,000
601975 FOOD	INDIA	WHEAT	8,155,648
800235 FOOD	SYRIA	VEGETABLE GHEE	6,300,000
1000084 FOOD	SYRIA	VEGETABLE GHEE	5,145,299
1000086 FOOD	SYRIA	VEGETABLE GHEE	5,145,299
700581 FOOD	CHINA	MILK POWDER	4,625,009
601440 TELE/TRANS	LEBANON	UPS	4,053,210
900078 FOOD	INDIA	WHEAT	3,501,283
1101154 HOUSING	SYRIA	CERAMIC TILES	2,554,850
1101156 HOUSING	SYRIA	ENTRANCE BATH ROOM SETS	2,348,991
1101153 HOUSING	SYRIA	ENTRANCE BATH ROOM SETS	2,348,991
1200005 TRANSPORTATION	FRANCE	BOATS; ACCESSORIES; EQUIPMENT	2,200,000
710892 TRANSPORTATION	UNESCO	VEHICLES WITH SPARE PARTS	1,418,349
4568 WATER &	CHINA	TRAILER	1,039,000
710092 WATER &	UNICEF	PICKUPS	764,358
710891 TRANSPORTATION	UNESCO	VEHICLES WITH SPARE PARTS	427,564
801723 TRANSPORTATION	FRANCE	PICKUPS	401,787
4440 AGRICULTURE	JORDAN	VEHICLE	202,500
710250 HEALTH	WHO	AMBULANCES	40,864
710193 HEALTH	WHO	VEHICLE	33,887