Exhibit L

About Ownership Claims. Current "Sierra Maestra" Piers.

Havana Docks Corporation owned: San Francisco Piers Co. (currently Sierra Maestra No. 1), Machina Piers Co. (currently Sierra Maestra No. 2) and Santa Clara Piers Co. (currently Sierra Maestra No. 3). Sierra Maestra No. 1 is currently the Cruise Ship Terminal in Havana and Sierra Maestra 3 is planned to be refurbished for Cruise Ships docking. Sierra Maestra 2 is planned to be refurbished for parking and other services for Cruise Ship passengers

A selection from the original Claim No: CU-2492, Decision No. CU-6165 (original claim attached obtained from: http://www.justice.gov/fcsc/cuba/documents/1501-3000/2492.pdf)

FOREIGN CLAIMS SETTLEMENT COMMISSION
OF THE UNITED STATES
WASHINGTON, D.C. 20579

IN THE MATTER OF THE CLAIM OF

HAVANA DOCKS CORPORATION

Under the International Claims Settlement Act of 1949, as amended

Claim No. CU-2492

Decision No. CU- 6165

Counsel for claimant: Davis, Polk & Wardwell
By Peter H. Madden, Esq.

CERTIFICATION OF LOSS

The Commission certifies that HAVANA DOCKS CORPORATION suffered a loss, as a result of actions of the Government of Cuba, within the scope of Title V of the International Claims Settlement Act of 1949, as amended, in the amount of Nine Million One Hundred Seventy-nine Thousand Seven Hundred Dollars and Eighty-eight Cents($9,179,700.88) with interest thereon at 6% per annum from the respective dates of loss to the date of settlement.

Dated at Washington, D. C.,
and entered as the Final
Decision of the Commission

SEP 28 1971

Lyle S. Garlock, Chairman

Theodore Jaffe, Commissioner

Claimant states that on the basis of a concession granted by the Government of Cuba, it owned and operated, at the entrance of the harbor of Havana three piers: the "San Francisco", "Machina" and "Santa Clara" linked with a large marginal building. The piers and buildings were used for warehousing purposes, cargo deposits, and for merchandise provisionally stored pending Customs clearance. Each pier consisted of a two-story concrete building with an apron equipped with platforms, and a double railroad track to permit direct unloading of cargo from ships to railroad cars and vice versa. All official port authorities were located within the

Interestingly in Havana's Dock Claim it is mentioned that:

> The Commission further finds that claimant corporation was the owner of 1,000 shares of common stock of the Cuban Telephone Company. The Commission has held that the Cuban Telephone Company was nationalized on August 6, 1960 by Resolution No. 1 published by the Government of Cuba pursuant to Law 851, and that the loss sustained by the holders of common stock shares amounted to $184.0057 per share. (See Claim of International Telephone & Telegraph Corporation, Claim No. CU-2615.) Accordingly, claimant suffered a loss as the owner of 1,000 common stock shares in the aggregate amount of $184,005.70.

Claim CU-2615 can also be obtained from the website of the Foreign Claims Settlement Commission if required.

Sosthenes Behn, who died in 1957 is reported as having being the Chairman of the International Telephone & Telegraph Corporation, Chairman and President of the Board of Cuban Telephone Company, President and Director of Ports of Havana Docks Company (http://www.arlingtoncemetery.net/sbehn.htm) and most likely of Havana Docks Corporation (http://www.goantiques.com/detail,havana-docks-corporation,339779.html).

It is important to highlight that if the US Government authorized telecommunication business with Cuba there must have been a legal way to avoid the consequences of the ITT claim to enter in such business agreements.