

Project of Independent Observation in Support
of Forest Law Enforcement in Cameroon

**Validated by the Reading
Committee**

**Report of the Independent Observer
No. 112En**

Central Control Unit – Independent Observer Joint Mission

Title FMU 09 012
Location Dja & Lobo Division, South Province
Mission date 30 July 2004
Company AVEICO

Independent Observer Team (Global Witness):

*Mr Reiner Tegtmeier, Project Director
Mr Jean Cyrille Owadai, Technical Assistant
Mr Célestine Tangyie Ché, Driver*

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1. EXECUTIVE SUMMARY

The MINEF Central Control Unit (CCU) and the Independent Observer (Global Witness) conducted a joint mission to Forest Management Unit (FMU) 09 012. This FMU, allocated to the Avembe International Corporation (AVEICO), is located in the Dja and Lobo Division, South Province.

The mission, which took place on 30 July 2004, formed part of the routine control programme commenced on 28 July 2004. During its stay in Oveng, the mission met with the Sub-Divisional Officer, the Mayor, the Commanding Officer of the Gendarmerie and the Head of the Forestry Post. The Head of the Forestry Post explained to the mission that AVEICO officials had repeatedly hindered his work.

In the field, the mission checked the boundaries of the Annual Standing Volume, verified the logging documents and inspected the wood depot.

The main conclusions drawn by the Independent Observer following this mission are as follows:

- AVEICO has logged 325m³ of timber of various species without any authorization;
- Many lengths of timber and around twenty unmarked stumps were found along the access roads and tracks;
- Some logs prepared for transport were not registered in the field operations document (DF10) – in fact, this record had not been kept for weeks;
- The annual forestry fee for forest management unit 09 012 had not been paid since June 2003 – this is in violation of current regulations.

The CCU drew up an Official Statement of Offence against AVEICO.

In view of the above, **the Independent Observer recommends that:**

- the proceedings commenced following observations in the field be pursued;
- an evaluation of damages and interest for the timber illegally logged should be made and paid by AVEICO;
- the funds should be immediately recovered by calling upon a guarantee from the Forestry Revenue Enhancement Programme (FREP) in order to ensure the payment of the forestry tax for the previous years;
- the tax penalty applicable to AVEICO for non-declaration of extracted timber should be enforced.

The Reading Committee recommends:

That AVEICO should pay the full amount of the Annual Forestry Fee (AFF) by December 31, 2004. If not, no annual standing volume should be granted to AVEICO during 2005.

2. RESOURCES USED

- 1 Toyota Hilux Pick-up
- 1 digital camera
- 2 GPS
- 1 laptop computer

3. COMPOSITION OF THE MISSION

The mission team comprised Mrs Danièle Essono, CCU inspector and Head of Mission; Mr. Pierre Marcel Maméné and Mrs Margaret Ndjana, both CCU inspectors; Mr. James Afene Obam, senior executive at the Permanent Secretary for the Environment, and two members of the Independent Observer's technical team. Mr. Jean-Pierre Mpem, Head of the Provincial Brigade for Monitoring of South Province, the Head of the Forestry Department of the Provincial Delegation for Environment and Forests of the Dja and Lobo Division, along with the Head of the Oveng Forestry Post, also joined the mission.

4. CONSTRAINTS

The mission encountered no difficulties in the field.

5. MISSION'S FINDINGS

5.1 History of FMU 09 012

FMU 09 012 was allocated to the AVEICO company in January 2002 by official Decree of the Prime Minister. This FMU covers an area of 85,131 ha. Timber extraction commenced in 2003, which means they are now in their second Annual Standing Volume (ASV).

5.2 Findings and Analysis of the Independent Observer

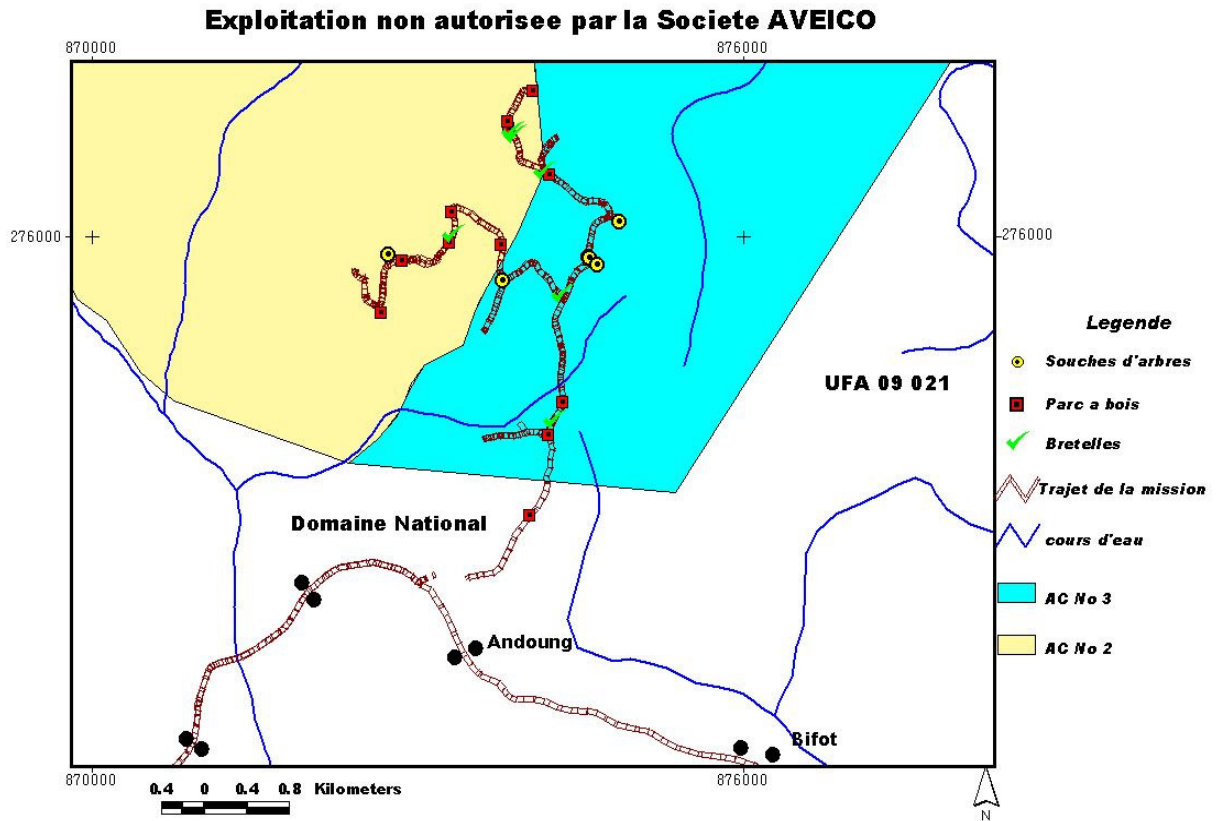
a) Unauthorized extraction in a State Forest and Fraudulent Marking of Timber

In the field, the mission checked the position of the Annual Standing Volume (ASV), the marking of the boundaries, and the keeping of logging documents.

The GPS data collected clearly demonstrates that a road network has been built within Standing Volume No. 03, which has not yet been allocated (see map below). Signs of logging activity have been observed along the whole length of this road network, especially wood depots containing logs marked « AVEICO, SV No. 03 » (see photos 1 and 2). Such actions form unauthorized logging, which is prohibited by article 156 (state forests) and 157 (permanent forests) of the law of January 20, 1994.

The map below shows the extent of timber extraction in Standing Volume No. 03, as well as all the wood depots observed and georeferenced with GPS points on a 1/200,000 map.

Map: Unauthorized timber extraction by AVEICO.



Photos 1 and 2: Wood depots in standing volume No. 03 of FMU 09 012.



The mission also noticed stumps and lengths of timber without any markings, which is in violation of article 127 of the Implementing Decree for Forest Management (see photo 3).

Photo 3: Unmarked Iroko stump.



Moreover, the lengths of timber observed in the wood depot with coordinates (dd_long 12.36283, dd_lat 2.50204) had not been registered in the field operations document, in violation of the Implementing Decree for Forest Management. The mission's investigations revealed that such actions were quite common on this site. In fact, the mission visited on 30 July 2004 and could see that the last sheet filled in in the field operations document was dated 1 July 2004 – a difference of 4 weeks during which the logging site was active. A simple analysis leads to the conclusion that, because of this practice, AVEICO is not complying with the requirements for filing DF10s to the Treasury by 15th of every month in order to pay its logging taxes. This could be interpreted as an offence in terms of the failure to keep field operations documents and an evasion of tax. The former offence was noted in the Official Statement of Offence drawn up by the Central Control Unit.

b) Unauthorized Timber Extraction in a State-owned Forest

Subsequent investigations within FMU 09 012 revealed that AVEICO had sent an application to MINEF requesting authorization to build an access road (Ref AV/00/DG/10-03, April 20, 2004). On June 14, 2004, MINEF granted authorization for a 3.2 km road, half of which was on state property and the rest on FMU 09 012 (see Appendix 1). Once this road was open, AVEICO evacuated certain logs felled in the area of state land under its control. This action was in violation of the MINEF authorization (see Appendix 1), point 1 of which stated that, "The exploitable trees situated in the agro-forestry area (1600 m) (...) are state property and the state will decide on their use when the time comes." Moreover, AVEICO violated the provisions of point 2 of the MINEF letter, which required it to register the trees felled along the path within the FMU 09 012 on a DF10.

In fact, an inspection of the field operation documents showed that these trees were not mentioned. While travelling along the road built by AVEICO, the Independent Observer noticed many adjoining haulage paths and tracks. After transferring the GPS coordinates taken along the evacuation paths onto a 1/200,000 map, the Independent Observer was led to the conclusion that AVEICO had been illegally extracting timber from Standing Volume No.03, which is not yet allocated (see map above). It seems that these offences may have been the cause of proceedings initiated by the Dja and Lobo Divisional Delegation of MINEF, which gave notice to cease evacuation of the trees felled along the road. The Independent Observer was not able to confirm the initiation of such proceedings.

c) Non-implementation of the contractual conditions

The mission ended with talks with the Oveng local authorities, a town bordering FMU 09 012. These authorities included the Sub-Divisional Officer, the Mayor, the Commanding Officer of the Gendarmerie and the Head of the Forestry Post. The Independent Observer was told that there was great concern among the villages bordering the FMU. The local authorities expressed their concern at AVEICO's activities. They noted the intimidation of the local authorities, the irregular payment of salaries, the fact that the processing plant was not built as agreed in the contract, and the fact that the forest fees had not been paid since June 2003, which amounted to a total of CFA F 800 million.

Some details in the MINEF letter authorizing the building of the road corroborate this last point (see Appendix 1), as does the press release issued by the Tax Department of the Ministry of Finance and Budgets, as published in *Le Messager* on June 16, 2004 (Payment of annual forest fee, first instalment for the 2004 year, see Appendix 2). The said authorities also stated that the processing plant (the building of which had already commenced) was being dismantled and taken piece by piece to an unknown destination.

These actions constitute a violation of the contractual conditions and are thus liable to the administrative sanctions stated in article 65 of the Forest Law of January 20, 1994 and articles 130 to 133 of the Implementing Decree for Forest Management. With regard to non-payment of the forest fees, in particular, this could give rise to the need to call upon a guarantee, as provided for by articles 17 and 18 of the Decree of November 27, 2001 establishing the regulations governing the taxable base and the methods for recovery and monitoring of duties, royalties and taxes related to forest exploitation.

6. CONCLUSIONS AND RECOMMENDATIONS

AVEICO has illegally extracted wood from a State forest (SV No. 03) and beyond the area of the road (national domain). Furthermore, the forest fees for FMU 09 012 have not been paid since June 2003, which is in violation of current legislation. The local authorities told the mission of the threats and intimidation they are frequently subjected to during the course of their duties.

The CCU drew up an Official Statement of Offence containing details of the illegal logging in permanent forest estates (SV No.03) and beyond the road. It also noted the failure to mark stumps and lengths of timber, along with the fact that certain lengths were not noted in the field operations document (DF10), and the fact that field operation documents were not correctly kept.

In view of the above, **the Independent Observer recommends that:**

- the proceedings commenced following observations in the field be pursued;
- an evaluation of damages and interest for the timber illegally logged should be made and paid by AVEICO;
- the funds should be immediately recovered by calling upon a guarantee from the Forestry Revenue Enhancement Programme (FREP) in order to ensure the payment of the forestry tax for the previous years;
- the tax penalty applicable to AVEICO for non-declaration of extracted timber should be enforced.

The Reading Committee recommends:

That AVEICO should pay the full amount of the Annual Forestry Fee (AFF) by December 31, 2004. If not, no annual standing volume should be granted to AVEICO during 2005.

Appendices

Appendix 1

REPUBLIQUE DU CAMEROUN
Paix-Travail-Patrie

MINISTRE DE L'ENVIRONNEMENT
ET DES FORETS

SECRETARIAT GENERAL

DIRECTION DES FORETS

N° 1 6 9 / L / MINEF / SG / DF / SDAFF / SFF

V/Réf: AV/00/DG/10-03
du 20/04/04

REPUBLIC OF CAMEROON
Peace-Work-Fatherland

MINISTRY OF ENVIRONMENT
AND FORESTRY

SECRETARIAT GENERAL

DEPARTMENT OF FORESTRY

Yaoundé, le 14 JUIN 2004

LE MINISTRE

A

**MONSIEUR LE DIRECTEUR GENERAL
DE LA SOCIETE ASEMBE
INTERNATIONAL CORPORATION
(AVEICO) BP 348 YAOUNDE**

Objet : Demande d'autorisation
d'ouverture de route d'accès
AC n°2, UFA 09 012

Monsieur le Directeur Général,

Faisant suite à votre demande relative à l'objet posé en marge,

J'ai l'honneur de vous informer que j'ai donné mon accord pour l'ouverture d'une route d'accès longue de 3200 m dont la moitié est située dans le domaine national et l'autre moitié à l'intérieur de votre UFA 09 012. Conformément aux normes d'intervention en milieu forestier et pour assurer un bon ensoleillement de cette route, les bois seront abattus sur une distance de 75 m de part et d'autre de l'axe central.

Toutefois, je vous invite à :

1. Entreposer les bois exploitables, situés dans la zone agroforestière (1 600m) sur les accotements de la route ; ces bois sont la propriété de l'Etat qui, le moment venu, pourra en disposer à sa guise;
2. Inscrire sur DF10, les bois abattus sur l'emprise de la route à l'intérieur de votre UFA 09 012 AC n°03 accordée exceptionnellement par lettre n°0758/SG/DF/ SDIAF/SI du 12 Avril 2004, en vue du paiement de la taxe d'abattage.

Par ailleurs, le non respect des échéances de paiement de vos obligations fiscales à partir du mois d'Août 2004 entraînera le retrait du certificat d'assiette de coupe.

Veillez agréer, Monsieur le Directeur Général, l'expression de ma considération distinguée.



Appendix 2

REPUBLIQUE DU CAMEROUN
PAIX-TRAVAIL-PATRIE

MINISTRE DES FINANCES ET DU BUDGET

REPUBLIQUE OF CAMEROON
PEACE-WORK-FATHERLAND

DIRECTION DES IMPOTS

Payement de la taxe forestière annuelle
première tranche au titre de l'exercice 2004

N°	ASSIETTE		1ere tranche, Exercice 2004					
	LOCALITES CONCERNEES	SOCIETES EMMETRIQUES	REFERENCES DU TITRE	TRANCHE COMMUNE	EXO. 2004 POPULATION	40% COMMUNE	10% POPULATION	TOTAL PAR LOCALITE
1	ABONG-MBANG	SCTB	UFA 10 046	5 836 880	1 459 170	5 836 880	1 459 170	7 296 050
2	AKONOLINGA	WFC	VC 08 01 167	17 180 900	4 290 000	28 660 000	8 965 000	33 325 000
		SFSC	VC 08 07 161	9 500 000	2 375 000			
3	AMBAM	CUF	UFA 09 019	8 719 000	2 179 750	8 719 000	2 179 750	10 898 750
4	BATOURI	SCTB	UFA 10 059/10 060	8 486 240	2 121 560	8 486 240	2 121 560	10 607 800
5	BELABO	MARELUS. P	UFA 10 062	16 900 860	4 225 215	19 723 514	4 900 876	24 654 392
		PLACAM	UFA 10 061	2 822 654	705 663			
6	BENGBIS	SCIB	VC 09 01 47			0	0	0
7	BEHTOLA	PLACAM	UFA 10 061	5 541 947	2 135 466	11 141 847	2 765 486	13 927 433
		APRODE	VC 10 04 125	2 800 000	850 000			
8	BETARE-OYA	TAGNE DJODOM	VC 10 04 128	30 025 000	7 506 250	30 025 000	7 506 250	37 531 250
9	BIEY	RC CORON	UFA 08 001a-08 002b	7 884 000	1 971 000	29 498 000	7 374 500	36 872 500
		SABM	UFA 08 007	21 614 000	5 403 500			
10	BIPINDI	MMG	UFA 1026/00 003	5 101 867	1 275 467	5 101 867	1 275 467	6 377 334
11	BOT-MAKAK	TTS	VC 08 06 154	3 000 000	750 000	3 000 000	750 000	3 750 000
12	CAMPO	HFC	UFA 09 025	17 357 600	4 339 400	17 357 600	4 339 400	21 697 000
13	DIBANG	KIEFFER	VC 08 06 144	70 000 000	17 500 000	70 000 000	17 500 000	87 500 000
		PATRICE BOIS/COFA	UFA 09 046	21 950 450	5 490 113			
14	DJOUJ	PATRICE BOIS/SFF	UFA 09 029	7 665 400	1 916 000			
		LOREMA	UFA 09 033/09 005A	14 066 453	3 521 613	48 775 774	11 693 344	58 469 118
		SOBIE	UFA 09 055b	3 962 471	786 616			
		PATRICE BOIS/ AVEICO	UFA 09 012					
15	DOUME	SCTB	UFA 10 046	25 213 626	6 303 467	25 213 626	6 303 467	29 017 093
16	DZENG	SAM	VC 08 07 163	66 750 000	16 687 500	66 750 000	16 687 500	83 437 500
		FIPCAM	UFA 08 017/08 018	49 560 407	12 380 102			
17	EBOLOWA	CUF	UFA 09 019	10 449 999	2 612 496	63 463 738	15 873 434	79 337 173
		CUF	UFA 08 019	3 483 333	870 833			
18	EDEA	MMG	00 003	941 500	235 400	2 677 600	669 400	3 347 000
		KIEFFER	VC 07 03 38	1 736 000	434 000			
19	EDZENDOUAN	EYA PIERRE	VC 08 01 91	31 075 000	7 768 750	31 075 000	7 768 750	38 843 750
20	EKONDO ITI	TRC	VC 11 06 16	7 000 000	1 750 000	7 000 000	1 750 000	8 750 000
21	ENDOM	PLACAM	VC 08 07 148	3 000 000	750 000	3 000 000	750 000	3 750 000
22	ESSE	TAGNE DJODOM	VC 08 03 118	4 500 000	1 125 000	4 500 000	1 125 000	5 625 000
		ALPICAM	UFA 10 026	59 301 442	14 825 360			
23	OARI-GOMBO	SCTB	VC 10 01 155	44 124 080	11 031 020	138 485 522	34 621 360	173 106 902
		NDONGO ESSOMBA	VC 10 01 140	35 050 000	8 765 000			
		TAGUETIO & FILS	VC 03 06 151	30 000 000	7 500 000	42 480 533	10 620 133	53 100 666
24	KRIBI	MMG	1026/00 003	12 480 533	3 120 133			
		WFC	VC 08 01 167	4 290 000	1 072 500	4 290 000	1 072 500	5 362 500
25	LEMBE	SFD	UFA 10 064	88 000	22 000			
		ASSENE NKOU	UFA 10 059	1 260 000	320 000			
		SOGETRANCAM	UFA 10 042	17 071 195	4 267 791			
		KIEFFER	UFA 10 037	6 679 453	1 669 863	129 919 461	32 479 865	162 398 326
		ING. FOREST	UFA 10 031	41 202 000	10 300 500			
		FIPCAM	UFA 10 047	9 022 720	2 255 680			
		AVEICO/PALLISCO	UFA 1018/10 041	11 773 200	2 943 300			
		PALLISCO	10 030	42 802 823	10 700 731			
26	LOMBE	COFANWUMA	UFA 09 021	8 383 000	2 096 250			
		BUBINGA	UFA 09 023	11 238 400	2 809 600	85 739 280	16 434 820	82 174 100
27	MA'AN	HFC	UFA 09 024	46 107 850	11 528 970			
		EPM	UFA 00 004			3 060 000	762 600	3 822 600
28	MAKENENE	PRCPALM BOIS	VC 08 09 179	3 050 000	762 500			
		TRC	VC 06 02 155	2 600 000	660 000	2 600 000	660 000	3 260 000
29	MATOMB	ING. FOREST	UFA 10 057	4 737 040	1 184 260			
		SFD	UFA 10 068	29 857 758	8 214 439			
		SFD	1012/10 054	13 870 400	3 362 600	67 937 248	16 984 312	84 921 560
		NK	VC 10 03 70	3 500 000	875 000			
		CAMBOIS	1043/10 038	5 859 333	1 467 333			
		SCTB	10 059/10 060	4 558 130	1 139 530			
		SEBC	UFA 10 058	10 044 600	2 511 150			
30	MBANG	TRC	VC 11 06 16	3 000 000	750 000	3 000 000	750 000	3 750 000
31	MBONGUE	WFC	VC 08 06 149	18 880 000	4 720 000	18 880 000	4 720 000	23 600 000
32	MENOUEME	FIPCAM	UFA 10 047	3 000 000	750 000	3 000 000	750 000	3 750 000
		SFD	UFA 10 029	9 746 620	2 436 405			
33	MESSOCK	PALLISCO	UFA 10030	42 802 823	10 700 731	76 171 058	19 042 764	95 213 820
		KIEFFER	1043/10 037	16 406 513	4 101 628			
		CAMBOIS	UFA 10 038	7 216 000	1 804 000			
34	MESSONDO	MMG	UFA 00 003	9 051 200	2 262 800	21 561 200	5 367 800	26 929 000
		TTS	VC 08 06 108	12 500 000	3 125 000			

N°	EXERCICE		1ere tranche, Exercice 2004					
	LOCALITES CONCERNÉES	SOCIÉTÉS ÉMETTRICES	REFERENCES DU TITRE	TRANCHE COMMUNE	EX. 2004 POPULATION	40% COMMUNE	10% POPULATION	TOTAL PAR LOCALITE
36	MINDOUROU	AVECOFALIBOO	UFA 10 041	1 210 000	302 500	182 588 887	48 148 222	240 746 109
		CAMBOS	UFA 10 038	65 701 133	18 425 283			
		J. PRENANT	UFA 10 045	25 844 178	6 481 544			
		ASSENE NKOU	UFA 10 039	22 319 467	5 879 887			
		ASSENE NKOU	UFA 10 044	42 623 058	10 630 889			
		SODETRAN CAM	UFA 10 042	2 276 968	608 242			
		FPCAM	UFA 10 047	32 721 547	8 180 887			
37	MINTOM	SFF	UFA 09 008	7 182 000	1 788 000	16 924 208	4 231 052	21 155 260
		LOREMA	UFA 09 003-08 005a	6 249 173	1 662 283			
		SOCIB	UFA 09 005b	3 623 035	890 739			
38	MOLOUNDOU	SEFAC	UFA 10010			155 275 803	38 818 883	194 092 416
		CIBCE/TMC	1004/10 015	31 054 200	7 771 050			
		SCTB	VC 10 01 119	60 050 000	15 012 500			
		CPE	UFA 10 013	30 618 833	7 627 713			
		SISAF	UFA 10 063	18 034 387	4 021 022			
		FILIERE BOIS	UFA 10 064	17 538 113	4 384 628			
		PATRICE BOIS/COFA	UFA 06 018	21 289 806	5 324 951			
		CFK	UFA 09013	5 277 707	1 344 427			
		CUF	UFA 09 019	1 840 001	410 001			
		FPCAM	UFA 09 017/09 018	5 486 819	1 374 203			
39	M'VANGANE	SILCOCAM	UFA 09 015			34 280 994	8 560 249	42 841 243
		CUF	UFA 09 019	546 867	139 667			
		RC CORON	1026/08 001a-08 002b	280 000	65 000			
		FPCAM	UFA 09 015					
40	NANGA EBOKO	CBC	VC 08 01 158	32 005 000	8 000 000	108 302 000	27 325 500	136 627 500
		TTS	VC 08 01 151	42 500 000	10 625 000			
		SASM	UFA 08 007	34 542 000	8 635 500			
		GRUMCAM	UFA 10 051	17 218 200	4 304 600			
41	NDELELE	ALPICAM	1040/10 025	3 317 223	829 306	73 847 036	18 481 959	82 328 995
		SCTB	VC 10 01 155	5 825 920	1 481 480			
		SOTREF	UFA 10 052	47 355 493	11 846 373			
42	NDEM-NAM	SEBC	UFA 10 058	2 120 000	530 000	2 120 000	530 000	2 650 000
43	NDKINMEI	PROPALM BOIS	UFA 00 004		0	0	0	0
44	NGAMBE	SCTB	VC 07 03 59	22 100 000	5 525 000	22 100 000	5 525 000	27 625 000
44	NGAMBE TIKAR	MIQUEL KOURY-EPMAK	UFA 08 004	18 579 200	4 584 800	53 008 200	13 477 800	67 386 000
		SCDF	VC 08 10 146	35 630 000	8 932 500			
45	NGORD	SIM	VC 08 10 73	40 780 000	10 190 000	40 780 000	10 190 000	50 970 000
46	NGUELSOK	ING. FOREST	UFA 10 057		0	0	0	0
47	NGUELMENOUA	ETS. ETD	VC 10 02 90		0	0	0	0
48	NGUTI	TRC	VC 11 08 17	35 000 000	9 750 000	35 000 000	8 750 000	43 750 000
49	NKONDJOCK	PROPALM BOIS	1029/00 004		0	0	0	0
50	NTUR	SIM	VC 08 10 73	40 780 000	10 190 000	40 780 000	10 190 000	50 970 000
51	NYANON	TRC	VC 08 06 111	45 000 000	10 000 000	40 000 000	10 000 000	50 000 000
52	OVENG	PATRICE BOIS/COFA	UFA 09 016	7 401 806	1 850 487	10 345 806	2 586 487	12 932 293
		PATRICE BOIS/AVECOO	UFA 09 012					
53	POUMA	CFK	UFA 09 013	2 344 000	736 000	22 642 000	5 660 500	28 302 500
		SNF	VC 07 03 55	21 278 000	5 319 500			
		KIEFFER	VC 07 03 58	1 384 000	341 000			
54	SALAPOUMDE	SEBC	UFA 10 007	9 780 000	2 440 000	86 982 184	16 745 546	83 727 710
		SAB	UFA 10 011	12 167 600	3 041 800			
		SEBAC	UFA 10 009	1 680 000	420 000			
		SEFAC	1019/10 012	12 619 400	3 129 850			
		SEFAC	UFA 10010	9 346 280	2 336 570			
		STBK	UFA 10 005	21 508 684	5 377 226			
		CFK	UFA 09 013	23 083 413	5 770 853			
55	SANMELIMA	SIBM	VC 09 01 160	18 000 000	4 500 000	41 083 413	10 270 853	51 354 266
56	TINTO	WUMA	UFA 10 022	88 827 400	17 206 850	88 827 400	17 206 850	88 004 250
57	YABASSI	TRC	VC 07 02 54	40 000 000	10 000 000	40 000 000	10 000 000	50 000 000
59	YOKADOLMA	PROPALM BOIS	1029/00 004		0	201 443 667	50 360 819	251 804 586
		SPW	VC 07 02 32	4 778 000	1 194 500			
		SEBC	UFA 10 007	12 841 400	3 235 350			
		SEBAC	UFA 10 008	16 078 200	4 019 800			
		SEFAC	UFA 10 008	9 298 126	2 362 052			
		CPE	VC 10 01 117	7 500 000	1 875 000			
		TTS	VC 10 01 152	11 000 000	2 750 000			
		SISAF	1003/10 018	19 166 400	3 291 600			
		TTS/SPCS	UFA 10 023	13 309 653	3 327 414			
		GREEN VALLEY	UFA 10 021	14 309 900	3 676 650			
		CPC	UFA 10 004	39 478 800	9 869 900			
		ING. FOREST	UFA 10 020					
		STBK	UFA 10 006	28 332 848	7 083 212			
		ALPICAM	UFA 10 028	8 801 442	1 700 361			
		SPW	UFA 10 022	28 318 400	7 329 800			
		INC	UFA 09 009	30 880 280	7 747 520			
60	YOKO	SCTCB	UFA 09 008	21 120 000	5 280 000	72 234 520	18 056 620	90 281 140
		SPW	VC 06 10 88	3 676 000	923 750			
		RC CORON	1026/08 001a-08 002b	12 926 400	3 231 600			
		GFB/TTS	UFA 08 026					
		MARCELIS P	UFA 10 062	3 623 040	905 750			
TOTALX				2 406 433 516	601 965 819	2 004 467 697	503 931 639	2 508 400 336