

Certified by:



SmartWood Headquarters
65 Millet St. Suite 201
Richmond, VT 05477 USA
Tel: 802-434-5491
Fax: 802-434-3116
www.smartwood.org
Contact person: Jon Jickling
jjickling@ra.org

Audit Managed by:
Central America and the Caribbean
8a. Avenida 15-62, Zona 10,
Ciudad de Guatemala, Guatemala
Tel: (502) 2383 5757
Fax: (502) 2383 5788
Contact person: Adolfo Lemus
Email: alemus@ra.org



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SmartWood

Practical conservation through certified forestry

Forest Management and Area Expansion

2007 Annual audit

Report for:

**Brinkman y Asociados
Reforestadores de
Centro América, S.A.
(BARCA S.A.)**

in

**Palmar Sur, Cantón de Osa,
Puntarenas, Costa Rica**

Certificate code:	SW-FM/CoC-152
Auditors:	Hugo Alvarez
Audit Dates:	July 23 - 27, 2007
Report Finalized:	September 25th, 2007

Operation Contact:	Ricardo Luján
Address:	Hacienda Doña Victoria Palmar Sur, 100 este del hangar del aeropuerto

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1. AUDIT PROCESS

1.1. Auditors and qualifications:

Hugo Alvarez: Costa Rican, Forest Engineer with over nine years of experience in the forest certification field. He has conducted several forest management and chain of custody trainings, assessments and audits in Latin America. Currently, he is the representative of the SmartWood program for Costa Rica; besides, he is the auditor for the Agricultural Certification program of Rainforest Alliance. He participated in the assessment of Barca S.A. in 2001, as well as in its re-assessment in 2006, also in several audits for the first period of certification.

1.2. Audit schedule

Date	Location /Main sites	Principal Activities
July 23th, 2007	<ul style="list-style-type: none"> • Administrative offices in Parrita, Province of Puntarenas. • San Ignacio Mill • Finca El Tigre • Finca Bird 98 	<ul style="list-style-type: none"> • Initial meeting. • Review of technical and administrative documentation (payrolls, receipts of payment of Costa Rican Social Security, and National Insurance Institute) of the project. • Interviews with administrative and technical staff of the project. • Visits to the fincas to observe the sanitary condition of the forest plantation, the silvicultural treatments, the measurements of the permanent sampling plots (PSP), and the forest protection and prevention measures. • Assessment of the certified wood control (samples of wood). • Observation of the pruning and semi-commercial thinning and the soil conservation measures. • Observation of the status of buffer zones for rivers and creeks. • Visit to tools and agrochemical storage areas.
July 24, 2007	<ul style="list-style-type: none"> • Administrative offices in Palmar Sur. • Finca 35 • Finca 37 • Finca 38 	<ul style="list-style-type: none"> • Review of information regarding CARs 01-06, 02-06, 03-06, 04-06 from the re-assessment in 2006. • Observation of the sanitary conditions of the 2005 Teak plantations. • Roads' condition. • Riparian buffer zones.

		<ul style="list-style-type: none"> • Condition of wired fences and fire prevention paths.
July 25 th , 2007	<p>MINAE offices in Rio Claro.</p> <p><u>Conte de Golfito</u></p> <ul style="list-style-type: none"> • Finca 61 • Finca 62A • Finca 62B <p><u>Palmar Norte and Sierpe de Osa</u></p> <ul style="list-style-type: none"> • Finca Salamá 	<ul style="list-style-type: none"> • Interview with local representatives of the MINAE. • Observation of the sanitary conditions of the 2005 Teak plantations. • Roads' condition. • Riparian buffer zones. • Conditions of wired fences and fire prevention paths. • Interview with workers. • Review of tool and agrochemical warehouses. • Observation of the sanitary conditions of the 2006 Teak Plantations. • Road conditions. • River protection zones. • Weed control. • Removal of old Melina plantations that were planted by Stone Forestal.
July 26 th , 2007	<p><u>Peninsula de Osa</u></p> <ul style="list-style-type: none"> • Finca 40 • Finca 44 • Finca 44B • Finca 46 • Finca 49 • Finca 50 	<ul style="list-style-type: none"> • Observation of the sanitary conditions of the 2004 and 2006 Teak plantations. • Execution of 2004 Teak pruning. • Internal road conditions. • Riparian buffer zones. • Condition of wired fences and fire prevention paths. • Establishment of permanent sampling plots. • Maintenance of drainage channels. • Interview with workers. • Review of tools and agrochemical warehouses.
July 27 th , 2007	<p><u>Palmar Sur</u></p> <ul style="list-style-type: none"> • Finca 31 (2004) • Finca 32 (2005) • Finca 32 E (2005) <p>• Administrative offices</p>	<ul style="list-style-type: none"> • Observation of the sanitary conditions of the 2004 and 2005 Teak plantations. • Execution of 2004 Teak pruning. • Internal road conditions. • Riparian buffer zones. • Condition of wired fences and fire prevention paths. • Maintenance of drainage channels. • Establishment of permanent sampling plots. • Interview with workers. • Review of tools and agrochemical warehouses. • Review of the legal documentation of the new fincas to be included in the current

		certificate. • Closing meeting.
Total number of person days used for the audit:05 = number of auditors participating 01 times total number of days spent for the audit 05		

1.3. Sampling methodology:

In 2001, BARCA S.A. received for the first time the SmartWood forest certification with the code SW-FM/COC-152, which enables BARCA S.A. to execute the role of Resource Manager (leading a group certification). Five years later, in June 2006 BARCA receives the re-certification for a second period of certification for its forest management system. The certificate given is limited to the management of forest plantations, and it does not include forest industry facilities.

For the current audit (*First Annual Audit, 2007*), different fincas were selected, properties of two members of the certified group, in order to include, within the sample, 50% of the total members of the certificate group. Some fincas were randomly selected from these two members:

- BARCA/BIRD/PWC (SW-FM/CoC-152-A)
- Maderas Von Moos (SW-FM/CoC 152-C)

Moreover, the audit was mostly developed in the finca Salamá (managed by BARCA) since the manager of the certified group requested its inclusion within the certified area. In this finca, the audit objective was to assess the plantation management in general, and review of the legal and technical documentation, where applicable.

In the other fincas, the focus was to sample the sites where pruning, thinning and log extraction for sale at local market has taken place. In the visits were observed plantation sites, riparian protection zones, and facilities such as: warehouses, stream paths and plantation roads.

The sampling also was based on reviewing the meeting of corrective actions requested by the 2006 re-assessment. Besides, documentation in the project's offices at Parrita and Palmar Sur were reviewed; interviews with the technical, administrative and field workers, as well as with representatives of the Ministry of Environment and Energy (MINAE) of the zone were held.

Finally, the auditor assessed the company considering the new applicable certification standard (see details in Appendix III), and he visited the industrial facilities of the San Ignacio Mill to find out about the details of the management of the chain of custody.

1.4. Stakeholder consultation process

As part of the audit process, several interviews to the staff of the company were held: forest manager, administrative staff, middle level technical staff, foremen of the fincas, and company workers. The purpose of the interviews was to collect

major evidences to support the meeting of the CARs assessed, as well of the new or updated indicators of the interim standard of forest assessment for Costa Rica (see section 1.5. next). Specifically, were interviewed officers of the MINAE to verify compliance of the company with the forest and environmental law.

Eighteen persons related to the company were interviewed and two officers of the MINAE. (For more detail see appendix II).

1.5. Changes to Certification Standards

In the re-certification assessment process for the company in 2006 was used the SmartWood Interim Standard for Forest Management Assessment in Costa Rica, version of April 2003. In 2006, SmartWood updated this standard, and so, the current audit used the new version known as "Rainforest Alliance/SmartWood Interim Standards for Assessing Forest Management in Costa Rica – version 2.1, June 2006)

The assessment of the updated and/or new indicators of the new version of the standard is in the Appendix III of the current report.

2. AUDIT CONCLUSIONS AND RESULTS

2.1. Changes in the forest management done by the FMO

The project continues managing the forest plantations applying the silvicultural treatments projected for the year, such as: tree shaping pruning, sanitary thinning and semi-commercial thinning; the resulting wood is sold to those interested in the Teak Wood in India, who are not concerned about the certified condition of the wood. Among other annual activities, the project estimated the growth through the measurements of permanent sampling plots, as well as fire prevention activities, and the weed, pests and diseases control.

During this audit visit, the main changes in the project are:

1) Inclusion of new fincas within the scope of the certificate.

For this year 2007, Barca S.A. has requested the inclusion of **286.19 ha** planted with Teak (*Tectona grandis*) in 2006 in its finca Salamá. This finca has a total area of about 1000 ha, which will be planted at a rate of 200 ha per year. The finca belonged to Stone Forestal Container – which developed Melina plantations (*Gmelina arborea*) during the 90s and it was left abandoned when the company moved out of the country- and it was bought at a public auction with all the legal warranties.

During the visit, the main tasks at Finca Salamá are focused in the wood harvesting of the old Melina plantations and the sprout control; which is performed through a

combination of cutting with tools, applications of glifosate and the establishment of coverage of a climbing plant known as Kutzú.

After the sprout control of Melina, the new Teak plantations are established and the maintenance of the old drainage channels continues, as well as the repairing of the internal roads and the construction of the dams for the correction of the path of the Salamá Viejo River. The stream of the river was previously modified by the Stone Forestal company.

The plots 26-27-28-28s and 29 that make up the finca Salamá are registered in the new Barca/Banco Nacional de Costa Rica / Terra Vitalis fund trust, as shown in the following chart.

**Legal description of the new plots planted with Teak in Finca Salamá
(to be included in the certified area in 2007)**

Finca	Location	Owner	Legal Rep.	No. of Legal Registration	Total Area (ha)	New Area to be certified* (ha)
26	Piedras Blancas, Osa, Puntarenas	BARCA/BNCR/Terra Vitalis Fund trust	Julio Sanabria Cascante	6-151690-000	76.58	58.87
27	Piedras Blancas, Osa, Puntarenas	BARCA/BNCR/Terra Vitalis Fund trust	Julio Sanabria Cascante	6-147403-000	69.12	51.70
28	Piedras Blancas, Osa, Puntarenas	BARCA/BNCR/Terra Vitalis Fund trust	Julio Sanabria Cascante	6-148682-000	102.6	80.15
28S	Piedras Blancas, Osa, Puntarenas	BARCA/BNCR/Terra Vitalis Fund trust	Julio Sanabria Cascante	6-151284-000	71.87	53.03
29	Piedras Blancas, Osa, Puntarenas	BARCA/BNCR/Terra Vitalis Fund trust	Julio Sanabria Cascante	6-138769-000	48.68	42.44
New area to be included in the 2007 certificate					368.85	286.19

* Includes Teak plantations (which make up over 95% of the area); natural forest area (for protection) and infrastructures.

2) New trust contract for the land ownership.

Since PriceWaterHouse Trust Consultants S.A. adopted the policy (within the corporation) not to keep land trusts, since December 22nd, 2006; it has been created a new land warrantee and administration trust known as "Stichting Terra Vitalis / Barca S.A. / Banco Nacional de Costa Rica", which consists of a contract that supports the legal land tenure of new properties of Barca S.A. This condition applies to the plots that currently make up the Finca Salamá.

At the medium term, one legal expectation is that all the properties that belong to Barca S.A. and are registered under PriceWaterHouse Trust Consultants S.A. are to be included within this new trust.

During this audit, a copy of the contract of the new "Stichting Terra Vitalis / Barca S.A. / Banco Nacional de Costa Rica" trust was presented to the SmartWood auditor signed by all the interested and legally authorized.

A detailed list of the legal status of the projects' fincas, at this moment, is in Appendix VII of this report.

3) Advances in Occupational Safety issues.

Barca S.A. has created an Occupational Safety department and has assigned a professional in charge full time. The activities developed by this department for the last year are: the preparation of a Fire Plan, it contains a methodology and a check list for the assessment of the risk incidence, the Emergency Plan, the First Aid training of the employees; and, with the support of the MINAE, the creation of the forest fire fighters.

As a reference, the activities of the department of Occupational safety are based in ILO agreements and more specifically are based on the standards of the Technical Standard Institute (INTECO), and in the current regulations.

Among other achievements, the department has created the Accident-ability and the Accident Incidence Indicators for the company. Currently has statistics on the type of injury and accidents in Barca, to direct the action plans.

Very important, given the quantity of permanent staff, the department has created several Committees of Occupational Health, providing training and creating an internal regulation for the Committees' function. The committees meet once a month and some extraordinary meetings are held if necessary. Each committee is made up of four people: two representatives of the company and two of the workers. There are three health committees, one for each region: one for Parrita, one for Escondido and Conte, and a third one for Palmar and Salamá.

In order to support the decisions that the committees cannot make, a central committee was created, made up by the Human Resource Manager, the Operations Manager, and the Occupational Health Supervisor. This committee meets once a month to audit the process.

4) Other relevant issues to the visit

To minimize the impact of the agrochemical derivation

In order to minimize the impact of the chemical derivation, mostly in the application of the herbicide Glifosate made with aspersion pumps to eliminate the melina's sprouts in the Finca Salamá, the company is using a new device known as

“Primolona”, which consists in a device that uses clothes and selectively applies directly to the sprouts, avoiding the aspersion to the worker and the environment.

*To minimize the erosion of the shores of the Rincon River and the Riyito River.
(Escondido – Peninsula de Osa)*

One of the frequent problems in the fincas 40 and 43 is the impact on the shores of the Rincon River, which have been strongly eroded given to recent flooding. The river has entered the company’s Teak plantations an average distance of 30 meters removing the buffer zone and leaving exposed the plantations along the stream path. This situation is being discussed before the MINAE and a Recovery Plan, for these areas, is expected to be prepared along with them.

A similar situation is present at the finca 50 (Rincón River), and at finca 51 along the shores of the Riyito River.

5) Advances in conformance with CAR’s and observations

On December 11th, 2006 Barca S.A. sent to the SmartWood office in Guatemala the supporting documentation that backs up compliance with the Major CAR 04-06. The information was satisfactory and approved in January 11th by the SmartWood Regional Manager.

The official notes of this case are filed at the administrative offices in Palmar Sur.

Besides, as part of this audit, the company has implemented precise actions in order to avoid that Observations 01-06 and 02-06 move up to become new CARs.

2.2. Stakeholder issues

The interviewed employees expressed their supervisors treat them right, and that the labor days, salaries, social security coverage and policies of the National Institute of Insurance are accordingly to the national law. Also, they expressed that during the last year there have not been serious accidents and that no complains from the fincas’ neighbors have been received.

The officers of the MINAE considered that the company is developing the project of the forest plantations according to the current forest and environmental laws. So far, there has not been infringement or denounces regarding the subject.

At this time stakeholder from the vicinity were interviewed.

2.3. Conformance with applicable corrective action requests

The section below describes the activities of the certificate holder to address each applicable corrective action issued during previous evaluations. For each CAR a finding is presented along

with a description of its current status using the following categories. Failure to meet CARs will result in nonconformances being upgraded from minor to major status with conformance required within 3 months with risk of suspension or termination of the SmartWood certificate if Major CARs are not met. The following classification is used to indicate the status of the CAR:

CAR Status Categories	Explanation
Closed	Certified operation has successfully met the CAR and addressed the underlying nonconformance.
Open	Certified operation has <u>not met</u> the CAR; underlying nonconformance is still present. CAR becomes a Major CAR with a 3 month deadline for conformance

CAR 01-06	Reference to Standard: 4.4.2 and 4.4.3
Nonconformance	Non-compliance: The stakeholder consultation does not consider the participation of MINAE/ACOSA.
Major	Minor <input checked="" type="checkbox"/>
Corrective Action Request: BARCA shall incorporate the participation of officials from the Ministry of Environment and Energy / Conservation Area of Osa (MINAE/ACOSA) within its stakeholder consultation plan.	
Timeline for conformance:	First annual audit
Audit findings:	<p>During the last year there have been meetings with some coordinators of programs of the MINAE from the South Zone, specifically of the Conservation Area of Osa. Among them, the results from the last meeting with Mr. Jaime González, chief of the sub-region of Diquis (Palmar Norte) office has been documented, which was held in June 3rd, 2007.</p> <p>Resulting from the relationships, BARCA S.A. has been invited to participate in several activities related to the education about the environment, such as: the opening of several hanging bridges to easy the crossing of the monkeys above the highway between Dominical and La Uvita; and the celebration of the day of the Earth, in April 22nd, 2007, organized by ACOSA and held in Puerto Jiménez de Osa. Other NGO's and organized groups of the zone also participated in the activity. The MINAE has also invited BARCA to participate in the debate about the conservation of wetlands.</p> <p>As part of the relationship with MINAE, during the visit was observed a group of women from the Nursery La Amistad, where they produce native species in the community of Pejivalle of Pérez Zeledón; who visited the Barca's nursery at Palmar Sur to learn about the Teak production techniques. This activity was guided by the Resource Manager of the MINAE at Pérez Zeledón.</p> <p>Among other participations with stakeholders, several officers of BARCA have a relationship with some of the local groups of coordination, such as: secretary of the Tourism Chamber of Osa, participation in the Regulator Plan of the town, representative of the Health Committee of the town of Osa, activities at the Ministry of Labor, and finally, supporting the Social Security of Costa Rica in dengue prevention campaigns and collection of used tires to use them as erosion barriers at some creeks and river shores.</p>
CAR Status:	Closed.
Follow-up Actions (if app.):	None.

CAR 02-06		Reference to Standard: 5.1.1 and 5.1.2
Nonconformance		Non-conformance: The projects of Von Moos and Kevin Yardley lack of cash flow information to determine the economical feasibility of the projects.
Major	Minor <input checked="" type="checkbox"/>	
Corrective Action Request: BARCA, along with the members of the certificate group, Kevin Yardley and Maderas Von Moos, shall prepare the corresponding cash flow charts to define the level of economic sufficiency of these companies to sustain the plantation management at the long term.		
Timeline for conformance:		First annual audit
Audit findings:		The documents containing the cash flow projections and the maintenance costs of the projects: Kevin Yardley and Maderas Von Moos (finca Lomas, finca Vegas and finca Pilomio). In both cases the projections meet satisfactorily the maintenance period of 2006 until 2012.
CAR Status:		Closed.
Follow-up Actions (if app.):		None.

CAR 03-06		Reference to Standard: 6.1.1
Nonconformance		Non-conformance: The company has not considered the assessment of the impacts on wild fauna and the one caused due to the construction of the drainage system.
Major	Minor <input checked="" type="checkbox"/>	
Corrective Action Request: BARCA shall complete the environmental impact assessment, considering the wildlife component and its relationship with plantations. Also, the company shall assess the environmental impacts caused due to the opening of drainage channels in the BARCA/PWC Teak plantations.		
Timeline for conformance:		First annual audit
Audit findings:		<p>The wildlife component of the environmental impact study and its relationship with the plantations is treated as part of CAR 04-06, which was prepared by two biology professionals.</p> <p>Regarding the environmental impact assessment resulting from the opening of drainage channels, two studies were prepared which were ended in June 2007, the team was made up by a Geologist, a Biologist and a Geographer:</p> <ul style="list-style-type: none"> • Environmental assessment of forest fincas of the South region (Osa-Golfito) 69 pp. • Environmental assessment of forest fincas at Parrita. 60 pp. <p>The studies describe the projects, its environment (physical, biological and socioeconomic), the environmental diagnosis, the assessment of impacts, the environmental management and the environmental monitoring and follow-up guidelines.</p> <p>The studies are considered having enough detail and technically appropriate to meet the corrective action requested.</p>
CAR Status:		Closed.
Follow-up Actions (if app.):		None.

2.4. New corrective actions issued as a result of this audit

CAR 01-07		Reference to Standard: 6.6.3
Non-conformance		Non-conformance: There is not an appropriate handling of the chemical warehouses in fincas 61 and 62.
Major	Minor <input checked="" type="checkbox"/>	
Corrective Action Request: BARCA shall improve its agrochemical warehouse management and combustible storage located in the foremen houses of fincas 61 and 62 at Conte. The storage facilities do not meet the minimum safety requirements for the habitants, neighbors and staff in charge of its handling.		
Timeline for conformance:		Next annual audit.

CAR 02-07		Reference to Standard: 4.2.7
Non-conformance		Non-conformance: There is not an appropriate handling in the cleaning of the working suits of the herbicide applicators, since the workers take them home after they had been used at work.
Major	Minor <input checked="" type="checkbox"/>	
Corrective Action Request: BARCA shall make sure to meet the law requirements regarding the labor safety conditions. In this regard, it shall make sure that the working suits of the herbicide applicators are washed in an appropriate place so they are not taken at the workers home.		
Timeline for conformance:		Next annual audit.

2.5. Audit observations

Observations are very minor problems or the early stages of a problem which does not of itself constitute a non-conformance, but which the auditor considers may lead to a future non-conformance if not addressed by the client. An observation may be a warning signal on a particular issue that, if not addressed, could turn into a CAR in the future (or a pre-condition or condition during a 5 year re-assessment).

Observation	Reference
OBS 01-07: BARCA should make sure that the foremen and workers observe the rule of not applying herbicide at the channels slopes. Justification: In the finca 46 of the Peninsula of Osa, there are two drainage channels where herbicides have been applied (Glifosate) in an approximate length of 50 meters at both sides of the slopes of each channel. The slopes show some erosion symptoms resulting from the direct exposure of the soil to the rain and in the channel there is evidence of recent sedimentation. This situation is considered an isolated event, since generally the company does not use herbicides for weed control at the slopes of the drainage channels. This is not a common practice in Barca S.A.	6.5.1
OBS 02-07: BARCA should include the proposed activities resulting from the environmental impact assessment into the 2008 annual management plan. Besides, it should consider taking over these considerations for the establishment of new plantations and for the maintenance of the previous ones.	8.4.1

2.6. Audit conclusions

The *first annual audit* of the second certification period of Barca S.A. founded that Barca S.A. satisfactorily complied with the applicable CAR to keep the FSC forest certification.

After the first annual audit, it is recommended to keep active the forest certification of Barca S.A. as a Resource Manager for one more year, as long as it keeps in compliance with the FSC P&C.

Regarding the inclusion of fincas 26 – 27 - 28 - 28s and 29 of finca Salamá within the scope of the certificate, it is considered to be completely acceptable, since the legal requirements of the fincas are in place, and it has been demonstrated the satisfactory performance of the management practices in the mentioned fincas, as requested by the FSC. Based on the previous, the scope of the certificate of Barca S.A. is **expanded** to **2,271.92** certified hectares.

APPENDIX V: Documents consulted

BARCA S.A.. 2006. Chain-of-Custody for Wood Produced in Finca Birds. Projects 94,96,98 becoming from thinning done in 2006. Palmar Norte, Costa Rica.

_____. 2006. Chain-of-Custody for Wood Produced in Finca Birds. Projects 98 y 2000 becoming from thinning done in 2007. Palmar Norte, Costa Rica.

_____. 2006. Official templates to use in the follow-up of Chain-of-Custody for wood coming from certified plantations. Palmar Sur, Costa Rica.

_____. 2006. Payment receipts for Social Security, job risk insurance policies, municipal taxes. Palmar Sur, Costa Rica.

_____. 2006. Fideicomiso de Garantía y Administración de tierras conocido como "Stichting Terra Vitales/Barca S.A/Banco Nacional de Costa Rica".

Picado, F. 2007. Implementation System for Chain-of-Custody for wood produced in BARCA's certified fincas. 10 p. Electronic version.

APPENDIX VI: SmartWood Database Update Form

Instructions: For each FSC certificate, SmartWood maintains a Fact Sheet, which includes important summary information about the certificate. During each annual audit SW auditors should work with the certificate holder to verify that the Fact Sheet information is up to date as follows:

1. Print out current Fact Sheet prior to audit from SW website or direct link to fact sheets (<http://www.ra-smartwood.org>)
2. Review information with the FME to verify all fields are accurate.
3. If changes are required (corrections, additions or deletions), **note only the changes** to the database information in the section below.
4. The changes identified to this form will be used by the SW office to update the database and communicate these changes to the FSC and other worldwide certification databases.

Is current Fact Sheet accurate and up-to-date? YES NO
(if yes, leave section below blank)

CLIENT INFORMATION (contact info for *SmartWood* and FSC website listings)

Organization name		
Primary Contact		Title
Primary Address	Southern Pacific Office: Hacienda Doña Victoria Del Hangar del Centro Nacional de Helicópteros, 300 metros al Este, Segunda entrada a mano izquierda Palmar Sur, Puntarenas, Costa Rica	Telephone Add new: (506) 786-6269 in Palmar Sur
Address		Fax
Email		Webpage

FORESTS

Change to Group Certificate	<input type="checkbox"/> yes <input type="checkbox"/> No	Change in # of parcels in group	total members
Total certified area		2,271.92 Hectares (or)	Acres

SPECIES (note if item to be added or deleted)

Scientific name	Common name	Add/Delete

PRODUCTS

Product type	Description	Add/Delete