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PANAWAN WONGUSATA : THE VALUATION OF MANGROVE PLANTATION ON THE NEW MUDFLAT AT SAMUTSONGKHRAM PROVINCE.
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This study was aimed to identify the valuation of mangrove plantation on the new mudflat area. Soil and forest characteristics have also been classified. It was found that surface and subsoil depths were less and more than 30 cm. respectively. The textures are silt to clay with the alkaline reaction. It is high in fertility and salinity with worst drainage pattern. The mangrove species found in the area are *Avicennia alba* Bl, *Sonneratia caseolaris* Engler, *Rhizophora mucronata* Poir and *R. apiculata* Bl. with the importance value index of 164.14, 77.46, 31.3 and 27.06 percent, respectively. The timber volume was 16.912 m³/rai.

The fixed cost of the project was 8,810.80 bath/rai with a benefit-cost ratio of less than 1. The project was not profitable. The total income from *Avicennia alba* Bl and *Sonneratia caseolaris* Engler was 28,215 bath/rai, while *Rhizophora mucronata* Poir and *R. apiculata* Bl was 17,325 bath/rai. The project had to be supported within the rate of 2.561 % for balancing the fixed cost.

The willingness to pay for use value, option value, existence value and total value in the provincial level was 451,807.68, 10,911,395.62, 17,224,981.31, 28,588,184.61 baht/year and in the national level was 28,730,193.36, 171,475,499.8 289,746,661.80, 489,952,355 baht/year respectively. For direct users, willingness to pay was positively correlated with average income, education and attitude while frequency to utilize the mangrove area was negative correlated.