Exhibit P, Holly Ridge Northeast Site,
Wetlands and Other Waters Findings Report

WETLANDS AND OTHER WATERS FINDINGS REPORT

HOLLY RIDGE NORTHEAST HIGHWAY 183 AND I-20 RICHLAND PARISH, LOUISIANA

Prepared for

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May 2013

INTRODUCTION

A wetlands investigation was conducted for an approximately 259 acre tract of land (herein called the "Site") located on the east side of Highway 183 between Highway 80 and Interstate 20 in Richland Parish, Louisiana (Exhibits 1 and 2). The purpose of the investigation was to identify and *delineate* any wetlands and *Other Waters of the U.S.* The investigator was Mr. Bill McAbee with McAbee Wetland Services, and the Site was investigated on March 28, 2013. Methodology of the investigation followed guidelines set forth in the 1987 COE Wetland Delineation Manual and the Regional Supplement Manual for the Atlantic and Gulf Coastal Plain Region (Version 2.0).

BACKGROUND

Site Conditions

The Site was actively farmed and was improved with a well and a rotating irrigation system (Exhibit 3). At the time of the site visit the fields had been rowed and planted in corn with some mature winter wheat along the western quarter of the Site (Exhibits 4 and 5). The property has been actively farmed since at least 1987 according to USDA Soil Conservation Service records.

There were no flume ditches or other storm water conveyances noted on the Site, however there were drainage ditches located adjacent to south and northwest of the Site that aided in effectively draining the Site. Big Creek was located a few hundred yards to the east. According to the farmer, substantially leveling and drainage improvements have been completed, and there was not any evidence of ponding from storm events or backwater flooding.

There was not any vegetation other than the winter wheat. Based on adjacent lands the dominant habitat would have historically been bottomland hardwoods. Soil pits completed in possible wetland areas revealed non hydric soils, predominantly yellowish brown loamy soils with little or no mottling. Positive hydrological indicators such as oxidized root channels or saturated soils were not present.

Reference Information

The USDA Soil Conservation Service office for Richland Parish was contacted to acquire any information regarding prior converted or farmed wetland determination conducted for the Site. In February 1988, a SCS-CPA-026 form was completed for this property and determined that all of the croplands were Prior Converted (PC) farmlands and all of the forested lands were determined wetlands (Appendix A). The report stated this designation was made from the office and based on the Soil Survey showing at least some hydric soils at the Site.

The Richland Parish Soil Survey indicates that the soils on the site are predominantly Gigger and Gilbert Silt Loam and Dexter silt loam (Appendix B). Gigger (gg) and Dexter (De) are considered well drained, Gilbert (gk and gm) are considered poorly drained.

Color infrared photography (CIR) dating from 1998 and 2004 (Appendix C) and seven years of aerial photography dating between 1998 and 2012 were collected and reviewed (Appendix D). These resources were used to help identify recurring hydrological signatures and helped the investigator determine where in the crop field to complete soil pits.

The USFWS provides a resource for identifying known wetlands; this service is called the National Wetland Inventory (NWI). Data from NWI database was collected and reviewed for the Site (Appendix E). These maps do not contribute to the wetland determination of cropland but do offer opinions on adjacent vegetated habitats.

Floodplain maps from the Federal Emergency Management Agency (FEMA) for the 100-year flood area were collected and reviewed (Appendix F). These maps were revised in 2009 and will become effective in September 2013. While floodplain maps do not include any consideration as to wetland status when being developed, they do often resemble wetland boundaries in areas where surface flooding is the primary hydrological force. They are most useful as a cross reference on larger projects, rather than a delineation tool, to see if any notable difference appears between predicted wetland boundaries and the 100-year floodplain boundaries.

Lidar data developed in 2008 was gathered for the site and evaluated in 2-foot contour lines as well as in 1-foot color imaging (Appendix G). This data is valuable for delineating wetland boundaries that can be based on elevations as verified through on-site investigations.

FINDINGS

It should be noted that boundary of the Site which was investigated in this report, was based on preliminary wetland determinations made for a larger tract, then reduced to avoid and/or minimize any wetland or *Other Water* impacts. Since this was an active farm tract, most of the soil pit locations completed in the field were determined by referencing the CIR and historical aerial photography to identify possible reoccurring wet signatures. While there appear to be a few marginal hydrological indicators on the 2004 CIR photography, this was not confirmed through the field investigations. There were no "wet looking" areas noted and sampled during the site visit.

Based on a site reconnaissance and a review of all the above referenced materials, there were no wetlands or *Other Waters* of the U.S. identified on the Site.

I hope this helps you with your decision making process. If you have any additional questions please contact me any time.

Sincerely,

William C. "Bill" McAbee McAbee Wetland Services

Willia C. Methe

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wmcabee@mbakercorp.com

601.842.8938

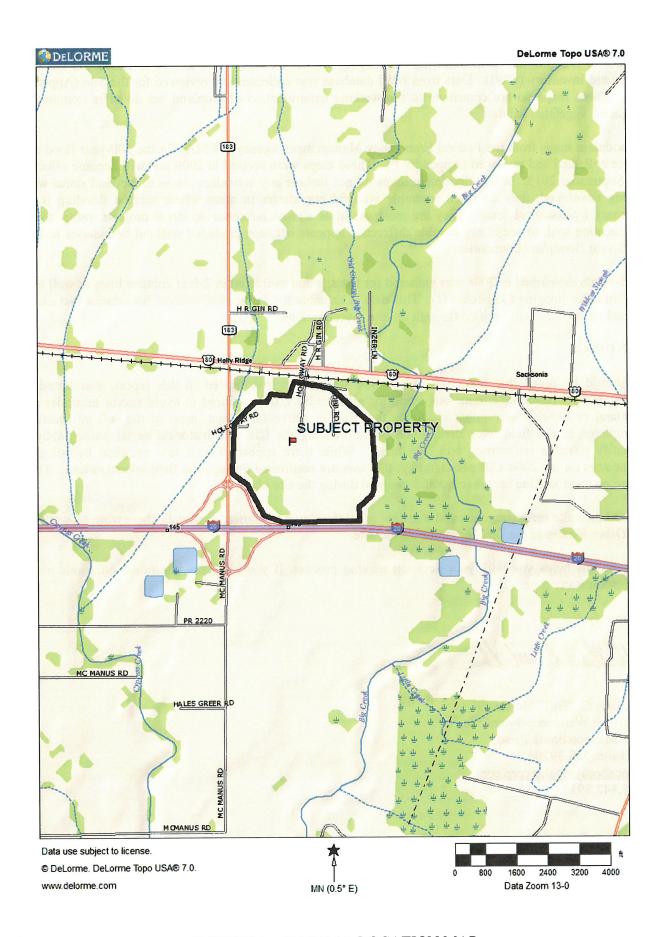


EXHIBIT 1. GENERAL LOCATION MAP

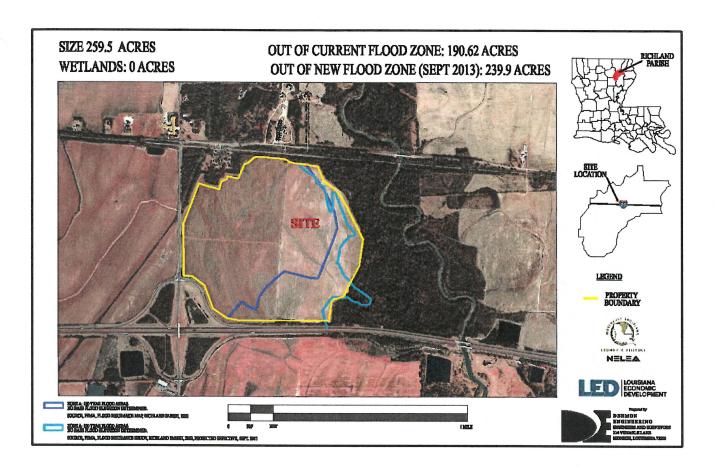


EXHIBIT 2. SITE LOCATION MAP



EXHIBIT 3. SUBJECT PROPERTY, IRRIGATION SYSTEM



EXHIBIT 4. SUBJECT PROPERTY, WHEAT PALNTED ON WEST SIDE OF SITE



EXHIBIT 5. SUBJECT PROPERTY, PLOWED AND PLANTED FIELDS

APPENDIX A FARM SERVICE AGENCY SCS-CPA-028 FORM



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R+1. Box 228 Rayville, LA 71269 HIGHLY ERODIBLE LAND AND WETLAND CONSERVATION DETERMINATION Richland hame of USDA Agency or Person Requesting Determination SECTION I - HIGHLY ERODIBLE LAND 6 is soil survey now available for making a highly erodible land determination? Yes No Field No.(s) Total Acres 7. Are there highly erodible soil map units on this farm? Last highly erodible fields that, according to ASCS records, were used to produce an agricultural commodity in any crop year during 1981-1985, List highly erodible fields that have been or will be converted for the production of agricultural commodities and according to ASCS records, were not used for this purpose in any crop year during 1981-1985; and were not enrolled in a USDA set-eside or Diverion Program. O. This Highly Erodible Land determination was completed in the office - 18 NOTE: If you have highly erodible cropland fields, you may need to have a conservation plan developed for these fields. For further information, contact the SECTION II - WETLAND 11. Are there hydric solls on this farm? No Field No.(s) Total Wetland Acres ist field numbers and acres, where appropriate, for the following XEMPTED WETLANDS: wetlands with woody plants see 15a [2. Wetlands (W), Including abandoned wetlands, or Farmed Wetlands (FW). Wetlands may be farmed under natural conditions. Fermed Wetlands may be farmed and maintained in the same manner as they were prior to December 23, 1985, as long as they are not abandoned. UN-4, UN-5 [3. Prior Converted Wetlands (PC) - The use, management, drainage, and atteration of prior converted wetlands (PC) are not subject to FSA unless the area reverts to wetland as a result of abandonment. You should inform SCS of any area to be used to produce an agricultural commodity that has not been cropped, menaged, or maintained for 5 years or more. Artificial Wetland (AW) - Artificial Wetlands Includes irrigated induced wetlands. These Wetlands are not subject to FSA. [5. Minimal Effect Wetland (MW) - These wetlands are to be farmed according to the minimal effect agreement signed at the time the minimal effect determination was made. YON-EXEMPTED WETLANDS: (W) WOODED WETLANDS

16. Converted Wetlands (CW) - In any year that an agricultural commodity is planted on these Converted Wetlands, you will be ineligible for USDA benefits. If you believe that the conversion was commenced before December 23, 1985, or that the conversion was caused by a third party, contact the ASCS office for a commenced or third party determination.

17. The planned alteration measures on wetlands in fields. with FSA.

are considered maintenance and are in compliance

The planned situration measures on wetlands in fields will cause the area to become a Converted Wetland (CW). See Item 16 for Information on CW.

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19. This wetland determination was completed in the office

20. This determination was delivered Malled V To the Person on Date:

NOTE: If you do not agree with this determination, you may request a reconsideration from the person that signed this form in block 22 below. The reconsideration is a prerequisite for any further appeal. The request for the reconsideration must be in writing and must state your reasons for the request. The request must be mailed or delivered within 15 days after this determination is mailed to or otherwise made available to you. Please see reverse side of the producer's copy of this form for more information on appeals procedure.

NOTE: If you intend to convert additional land to cropland, or alter any wetlands you must initiate another form AD-1026 at the local office of ASCS. Abendonment is where land has not been cropped, managed, or maintained for 5 years or more. You should inform SCS if you plan to produce an

21. Remorks UN-1= 9.3 Sore wooded wella UN-2 = 142.6 UM-3 = 23.3

UN-4(2.1) Zone non-wooded wellands

22. Signature of SCS District Conservationist

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23. Date

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APPENDIX B SOIL SURVEY REPORT

32° 28' 6"

Web Soil Survey National Cooperative Soil Survey

Natural Resources Conservation Service

32° 27' 15"

4/2/2013 Page 1 of 3

Area of Interest (AOI)

MAP LEGEND

Soil Map Units **Special Point Features** Area of Interest (AOI) Soils

- Very Stony Spot Wet Spot
 - Other
- Special Line Features Gully 8

Short Steep Slope

Other Political Features 1

Borrow Pit

Blowout

Clay Spot

Cities

Closed Depression

- Water Features
- Streams and Canals

Gravelly Spot

Landfill

Gravel Pit

- Transportation ŧ

Marsh or swamp

Lava Flow

Mine or Quarry

Local Roads 1

Miscellaneous Water

Perennial Water

Rock Outcrop

Saline Spot Sandy Spot Severely Eroded Spot

Slide or Slip

Sinkhole

Sodic Spot Spoil Area Stony Spot

Interstate Highways Major Roads US Routes Rails

MAP INFORMATION

Map Scale: 1:11,400 if printed on A size (8.5" × 11") sheet.

The soil surveys that comprise your AOI were mapped at 1:24,000.

Warning: Soil Map may not be valid at this scale.

misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting Enlargement of maps beyond the scale of mapping can cause soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for accurate map measurements.

Web Soil Survey URL: http://websoilsurvey.nrcs.usda.gov Coordinate System: UTM Zone 15N NAD83 Source of Map: Natural Resources Conservation Service

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Richland Parish, Louisiana Version 6, Apr 2, 2008 Survey Area Data: Soil Survey Area:

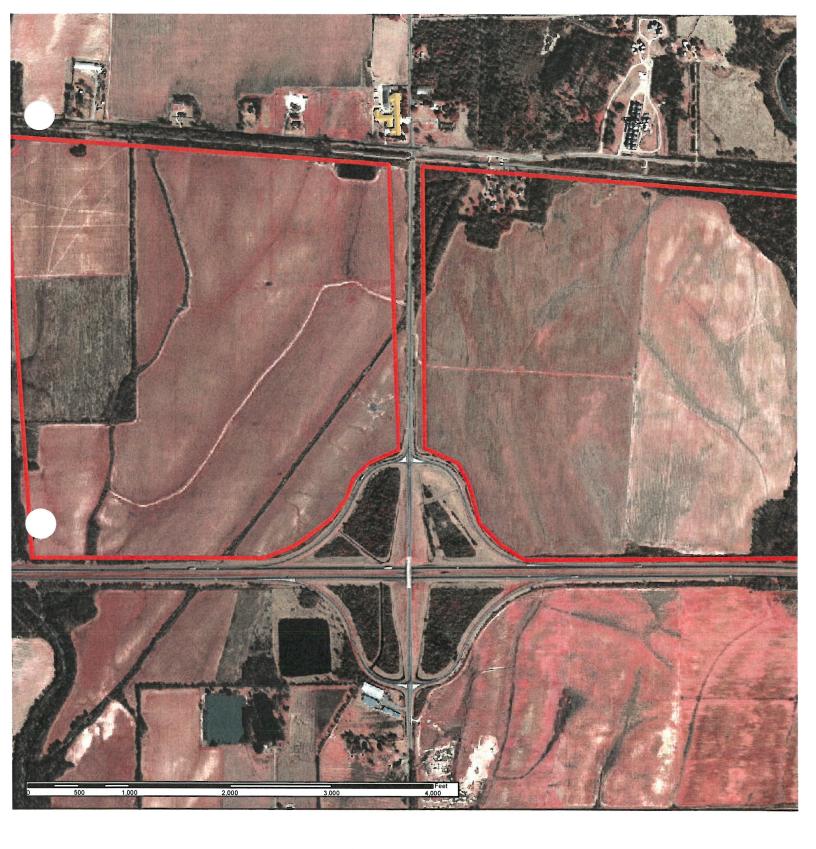
Date(s) aerial images were photographed: Data not available.

imagery displayed on these maps. As a result, some minor shifting The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background of map unit boundaries may be evident.

Map Unit Legend

	Richland Parish, Louisiana (LA083)	A083)	
Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
Da	Deerford silt loam	0.5	0.1%
De	Dexter silt loam, 1 to 3 percent slopes	18.3	4.2%
Ď,	Dexter silt loam, 3 to 5 percent slopes	8.6	2.2%
Ŀ	Forestdale silty clay loam	5.9	1.3%
Gg	Gigger-Gilbert silt loams, gently undulating	177.6	40.4%
ĕ	Gilbert silt loam	169.2	38.5%
Gm	Gilbert-Egypt silt loams, gently undulating	47.5	10.8%
Pe	Perry clay, occasionally flooded	10.0	2.3%
M	Water	1.0	0.2%
Totals for Area of Interest	rest	439.7	100.0%
		-	

APPENDIX C 2004 COLOR INFRARED PHOTOGRAPHY



APPENDIX D USFWS NATIONAL WETLAND MAPPING

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U.S. Fish and Wildlife Service

National Wetlands Inventory



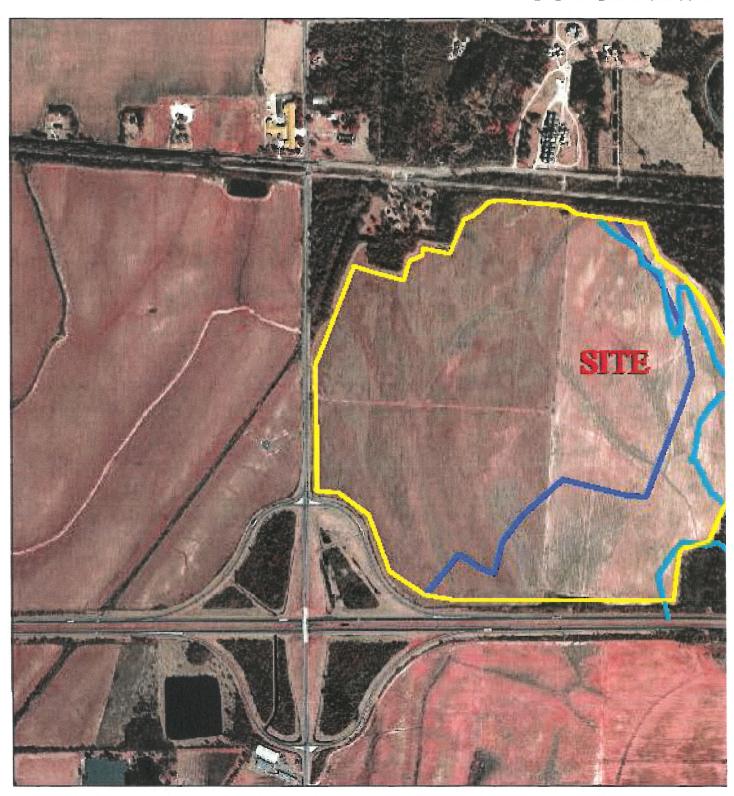
This map is for general reference only. The US Fish and Wildlife Service is not responsible for the accuracy or currentness of the base data shown on this map. All wetlands related data should be used in accordance with the layer metadata found on the Wetlands Mapper web site.

User Remarks:

APPENDIX E FEMA 100-YEAR FLOODPLAIN MAPS

SIZE 259.5 ACRES WETLANDS: 0 ACRES

OUT OF CURRE OUT OF NEW F.



TONE A; 100 YEAR PLOOD AREAS NO BASE PLICED BLEVALKIN DETERMINED.

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APPENDIX E LIDAR DATA

