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Exhibit AA.
Benoit LA-26 Site
Preliminary Geotechnical Site Characterization Letter

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Preliminary Geotechnical
Site Characterization Letter

ECS Southeast, LLP

Geotechnical Engineering Letter

Benoit LA-26 Site – Jefferson Davis Parish, LA

LA-26
Lake Arthur, Louisiana

ECS Project Number 65-1340

February 22, 2023

February 22, 2023

Mr. Emile Lege
One Acadiana
804 E. St. Mary Blvd.
Lafayette, Louisiana 70503

ECS Project No. 65-1340

Reference: Preliminary Geotechnical Site Characterization Letter
Benoit LA-26 Site
LA Hwy 26
Lake Arthur, LA 71055

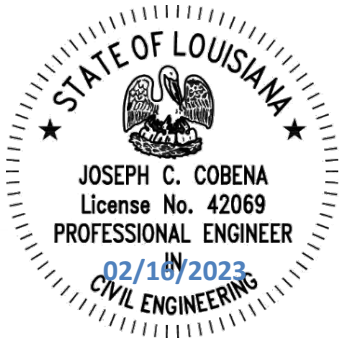
Dear Mr. Lege:

ECS Southeast, LLP (ECS) has completed the preliminary geotechnical engineering site characterization for the referenced project. Our services were performed in general accordance with our Proposal No. 65-1333-P dated January 24, 2023. ***This letter is not a comprehensive geotechnical engineering report but is solely designed to summarize preliminary issues posed in a November 16, 2021, document from CSRS relative to this site. It must be emphasized that borings and testing will be required prior to development of the site.*** This letter presents our understanding of the geotechnical aspects of the project based on similar projects and experience in the area. The letter contains our findings and preliminary recommendations for design and construction.

It has been our pleasure to be of service to One Acadiana during the preliminary phase of this project. We would appreciate the opportunity to remain involved during the continuation of the design phase, and we would like to provide our services during construction phase operations as well to verify the assumptions of subsurface conditions made for this report. Should you have any questions concerning the information contained in this report, or if we can be of further assistance to you, please contact us.

Respectfully,
ECS SOUTHEAST, LLP

Joe Cobena, P.E.
Office Manager



David Marsh, P.E.
Principal Engineer

To Whom It May Concern:

My name is Joe Cobena, P.E. I am a registered professional engineer in the state of Louisiana by the Louisiana Professional Engineering and Land Surveying Board (LAPELS); registration #42069. I have been practicing Geotechnical Engineering in Louisiana for 10+ years. In addition to Louisiana, I am also a registered P.E. in Texas, Arkansas, and Mississippi, with similar experience in those states.

I have been asked to render an opinion about the expected/likely soils located at the LA-26 site composed of approximately 18.3± acres in Jefferson Davis Parish as part of the LED site certification requirements.

I have completed over 10 projects in this region, and my opinion expressed below is based on my experience on those projects. However, my experience with other sites, even sites close by, is no guarantee that the soils on this site will match with my expectations. I did not visit the site, and I did not examine or test any soil samples from the site. The insights below are merely my opinion based on my prior experience working in Louisiana and in the Parish of interest.

Overall Suitability of The Site For A 100,000 Ft^2 Light Manufacturing Building: In my opinion, the proposed site is generally compatible with the intended industrial development with limited soil augmentation being required to reduce moisture sensitivity for construction of foundation and roadway elements.

Type of Soils Typically Expected in this Area: I would expect the site's soils would generally be characterized as Fat Clays, Lean Clays, Silts and Sands and able to be reused in the event mass grading is required.

Groundwater Depth: Typically, in this area of the state, the depth to groundwater will be in the range of 5 ft – 15 ft.

Soil Bearing Pressure: I estimate the soils in the vicinity of this site will likely have a soil bearing pressure for foundation design in the range of 1,500 – 2,500 psf.

Shallow Spread Footing Expectations for: Typically, I would expect shallow square spread footings up 5 feet side length be able to support column loads up to 50 kips with a safety factor of 3.0 with less than 1 inch of total settlement and less than ½ inch of differential settlements between columns.

Pile Loading Expectations for a 100,000 ft2 light manufacturing building: Deep foundation options typically utilized in this region would include driven piles, auger-cast-in-place piles, and drilled piers. 14-inch square precast piles, which is the standard pile used by LADOTD, driven to depths between 35 to 50 feet below grade would achieve compression capacities ranging from 90 to 120 tons with a safety factor of 2.0, interpreted linearly, with respect to depth.

Disclaimer/Limitations: The insights given above are an opinion based on experience and not on any physical site investigations. This letter shall not to be used for construction, bidding, recordation, conveyance, sales or as the basis for the issuance of a permit. Design and construction should always be based on actual soil data extracted via an appropriate subsurface exploration

program developed by a registered Geotechnical Engineer with experience in the region. No warranties are implied or expressed by the observations presented above.

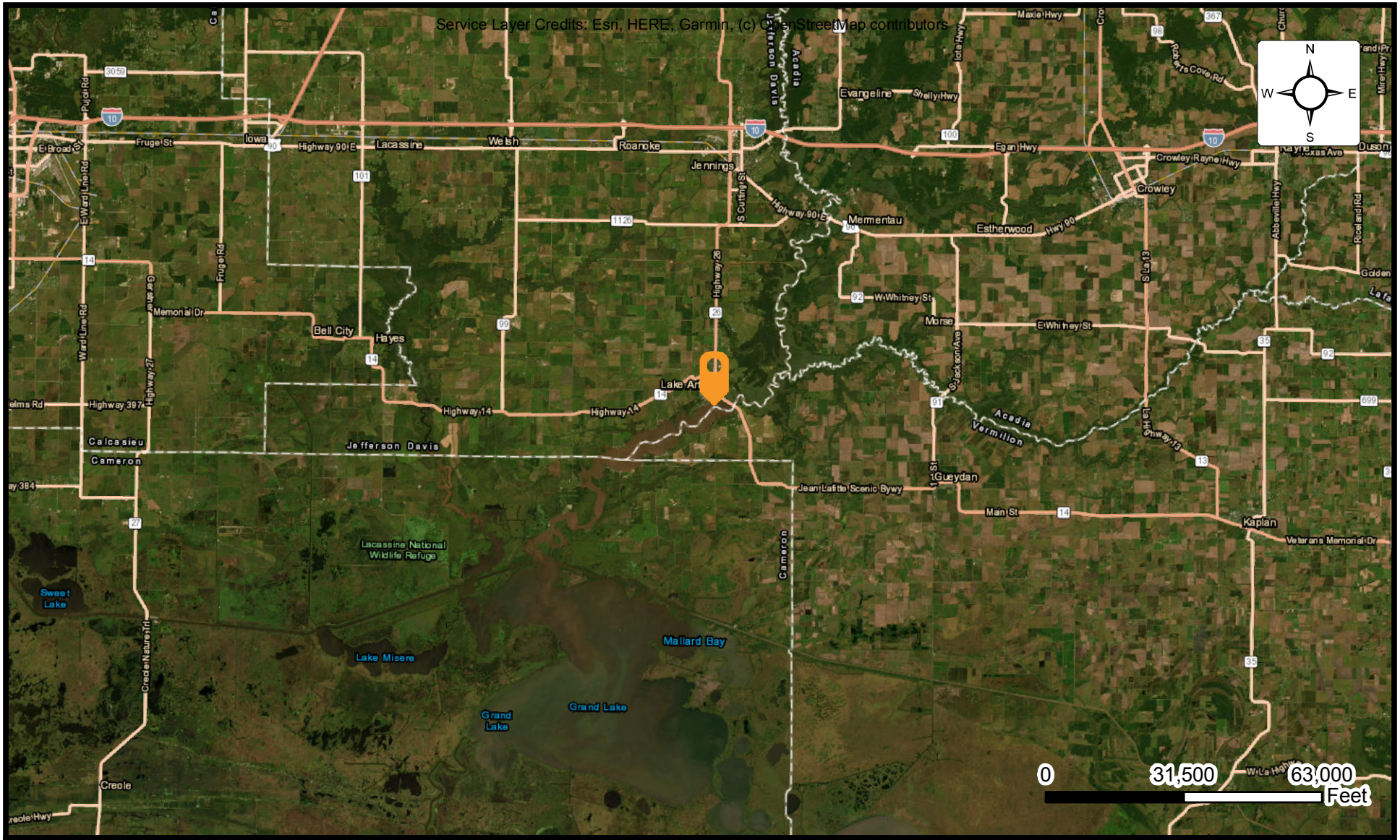
Closing: ECS has prepared this report of findings, evaluations, and ***preliminary*** recommendations to generally characterize the sites soil and groundwater conditions to evaluate whether geotechnical concerns may be observed at the site.

The preliminary recommendations provided in this report are based solely on experience and knowledge of the area for the purpose of a general site characterization. Final design and construction recommendations for any structure proposed on the site will require a subsurface investigation and engineering analysis.

The description of the proposed site is based on information provided to ECS by the client. If any of this information is inaccurate, either due to our interpretation of the documents provided or site that may occur later, ECS should be contacted immediately in order that we can review the report in light of the changes and provide additional or alternate recommendations as may be required to reflect the proposed site.

APPENDIX A – Figures

Site Location Diagram



SITE LOCATION DIAGRAM
BENOIT LA-26 SITE

LA-26, LAKE ARTHUR, LOUISIANA
ONEACADIANA

ENGINEER	JCC3
SCALE	AS NOTED
PROJECT NO.	65:1340
FIGURE	1 OF 1
DATE	2/16/2023

SITE LOCATION DIAGRAM
BENOIT LA-26 SITE

LA-26, LAKE ARTHUR, LOUISIANA
ONEACADIANA

ENGINEER	JCC3
SCALE	AS NOTED
PROJECT NO.	65:1340
FIGURE	1 OF 1
DATE	2/8/2023