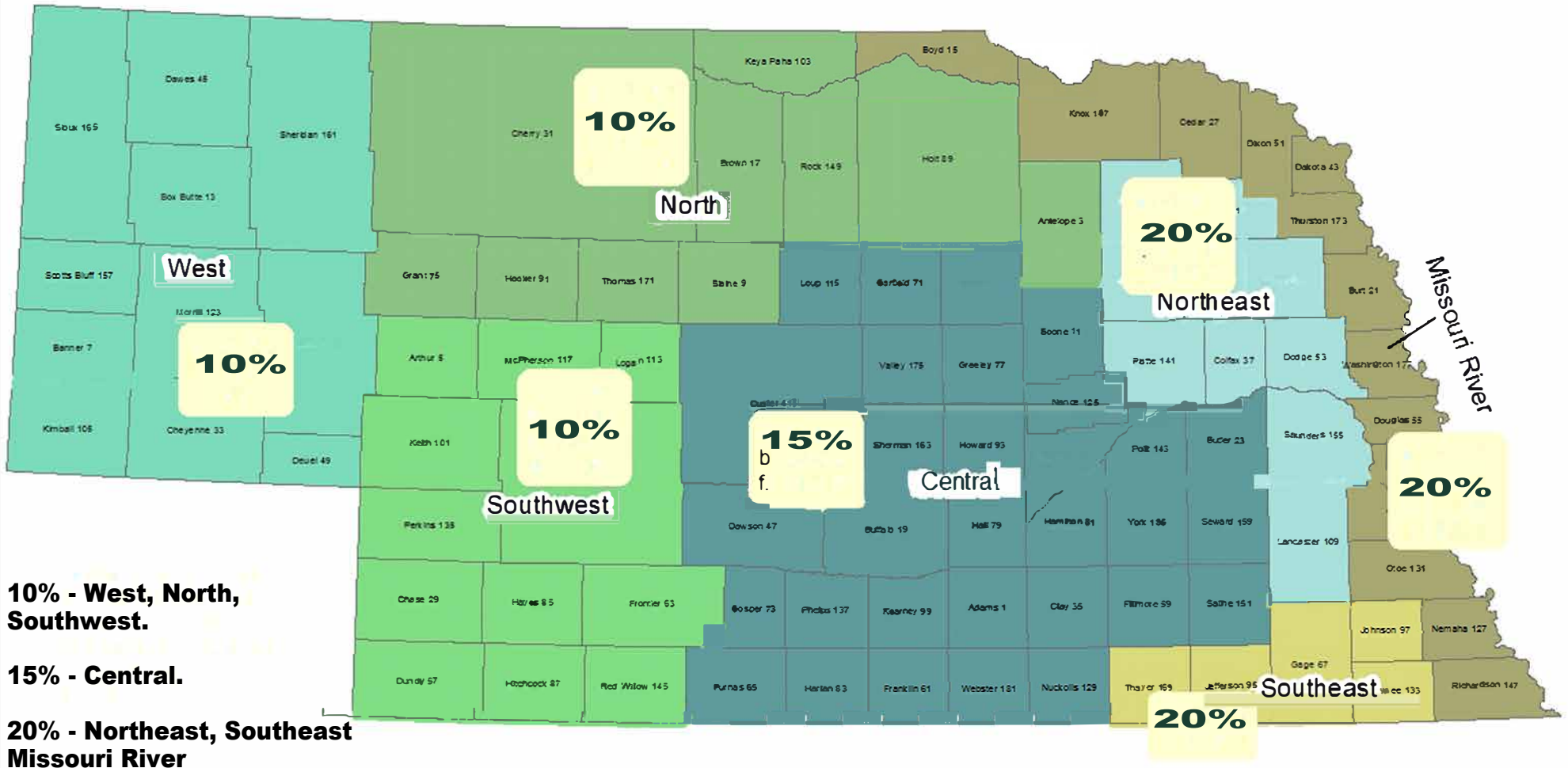


Nebraska Agricultural Conservation Easement Program - Wetlands Reserve Easements (ACEP-WRE) Reduction of Fair Market Value (FMV) to determine GARC's



10% - West, North, Southwest.

15% - Central.

20% - Northeast, Southeast Missouri River