

Exhibit L. Port of Columbia Site Natural Gas Infrastructure Upgrade Letter & Map

December 22, 2014

Hello Tana,

I am happy to hear that your industrial prospect is interested in locating at the Columbia Port site.

As you know, Atmos Energy Marketing (AEM) can provide gas supply to most industries in LA – regardless of the pipeline. And, we can definitely assist you in evaluating the available upstream transport options, acquiring transport contracts and/or providing a delivered natural gas service.

Atmos Energy has a 1" utility main line that serves one customer on Hwy. 165. It is supplied by a tap on a Crosstex-LIG pipeline that runs parallel to the highway approximately one-half mile from the property. The existing 1" line <u>does not</u> have the capacity to serve an industrial type load.

AEM can, however, provide gas service via one of the nearby pipelines by obtaining a tap and installing the necessary pipeline and facilities. In addition to the Crosstex line, there are Texas Gas transmission lines less than one mile east of the site and Regency Intrastate Gas lines about one mile to the north.

In order for us to provide you with some numbers (capital cost estimates and delivered gas price estimates) we do need answers to as many of the following questions that you can provide:

- 1. What is the proposed facility location (GPS coordinates or map showing location (on the site) where gas is needed
- 2. Anticipated in-service date:
- 3. Maximum Hourly usage of natural gas (total of all gas burning equipment.) This should be provided in Btu (British thermal units) or cf (cubic feet) :
- 4. Flow rate (% of total):
- 5. Operating hours per day/week:
- 6. Estimated Daily Natural Gas Usage (this is often based on other similar facilities)

7. Will the facility be designed in phases? If yes, please provide energy requirements by phase:

Phase one date/ total:

- Phase two date/ total:
- 8. Delivery pressure requested:

Based on the detail of the information submitted, AEM can provide the following:

- 1. A list of delivery pipelines that can serve the requested natural gas load
- 2. An estimate of the pipeline's distance from the proposed location.
- 3. Ballpark tap costs (if necessary)
- 4. Ballpark lateral costs (if necessary)
- 5. Ballpark delivered supply costs

I've included some information about AEM below. For more information about Atmos, please visit our web site <u>www.atmosenergymarketing.com</u>

I look forward to discussing this opportunity further with you. Best Regards © Dawn

Dawn McManus Regional Marketing Manager Atmos Energy Marketing Office: 225-636-5856 Cell: 504-650-4290 IM: DawnMcMan

Atmos Energy Marketing

AEM has the resources and management systems necessary to deliver unparalleled reliability, flexibility and cost efficiency to any new LA industry.

- AEM was founded in 1986 (as Woodward Marketing, LLC) and was acquired by Atmos Energy Corporation (NYSE: ATO) in April, 2001.
- AEM currently has 121 Employees averaging 19+ years of gas supply & mgt experience (most with utilities & upstream pipelines)
- AEM provides asset management & gas supply for 900+ industrial customers, power plants, and more than 130 LDCs in 22 states. Total annual load is over 450 Bcf
- AEM has excellent relationships with all pipelines in the southeast and can negotiate the most efficient and most reliable delivery service

- AEM Manages 2+ Bcf / day of firm pipeline capacity.
- AEM Manages 50+ Bcf of storage.
- To ensure the most dependable source of energy in the industry, AEM has aggregated a diverse supplier portfolio consisting of large and small gas producers and marketers from various producing regions most of which are on shore a BIG plus during hurricane season! Our diverse supplier network, coupled with tremendous storage assets, offers our customers the highest degree of supply reliability in the industry. In fact, during the 2005 and 2008 hurricanes, AEM's LA office added up to 120,000/day customer load while others marketers were cutting!
- A few of our LA customers include Noranda/Gramercy Alumina, Entergy, Formosa Plastics and Domino Sugar.
- AEM's account management staff resides in locations including New Orleans, Lafayette and Baton Rouge, LA – ensuring prompt and personal customer service throughout the state.
 - In addition to the account management staff, AEM also has a 24 hour gas control center and a five person dedicated customer service department.
 - Atmos Utility has 438 employees living and serving approximately 340,000 customers in LA
- AEM ranked the #2 overall natural gas marketing company in the USA (Mastio & Company's 2013 Annual Natural Gas Marketer Study). AEM is highest ranked marketer over the past 10 years!
- AEM, a Delaware Corporation, is a wholly owned subsidiary of Atmos Energy Holdings, Inc. and has a long history of solid financial results and earnings growth. The company has a strong credit position and currently holds a \$200 MM external line of credit from 10 banks and \$300MM intercompany line of credit from AEC
- AEM is willing to manage capital projects on behalf of new industries that connect to the Atmos system.
 - AEM would be willing to assist with the design, engineering and construction of the pipeline interconnect, tap, meter and regulation facilities.
 - Through its affiliate Trans Louisiana Gas Pipeline, AEM may also be willing to own, operate and maintain those facilities during the term of the contract.

Atmos Energy Marketing can provide gas supply to most industries in LA – regardless of the pipeline. Note that AEM is the only supplier that can deliver behind the Atmos utility in LA. Atmos Energy Marketing can assist the industry in evaluating upstream transport options, acquiring transport contracts and/or providing a delivered service.



CSRS, INC. 6767 Perkins Road, Suite 200 Baton Rouge, Louisiana 70808 Phone: (225) 769-0546 Fax: (225) 767-0060

July 9, 2015

Mr. Bruce Frazier Columbia Port Commission 212 Jackson Street Columbia, LA 71418

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Re. Port of Columbia Site Natural Gas Distribution Service Line CSRS Job No. 215092

Dear Mr. Frazier:

According to local utility officials, the Port of Columbia site located near Riverton Camp Road in Caldwell Parish, Louisiana does not have access to an existing natural gas line to service the site. A natural gas transmission line operated by EnLink exists north of the site and may be available for natural gas access.

In order to provide a natural gas supply, the site would require the construction of a 3400 linear foot (L.F.) service connection to tie in to the EnLink gas line. The construction cost of a proposed 6" natural gas line capable of providing service to the site is estimated to be \$670,000. Permission would have to be granted from EnLink to tie in to their transmission line. Also, servitudes would have to be obtained from the land owners of the proposed pipeline's path. The proposed line crosses one or more parcels prior to reaching the Port of Columbia site.

Please note this estimate does not include engineering, required rights of way, environmental impacts, or operation and maintenance costs. This cost estimate was prepared with the best information available at the time of certification. The actual costs can vary based on the availability of material, site conditions and labor availability. This plan can be executed within a reasonable timetable of 6 months or less based on preliminary engineering judgment.

Thank you for the opportunity to assist you in this project. Should you have any questions or require additional information, feel free to contact me.

Sincerely,

CSRS. Inc. Taylor M. Gravois, PE, PLS

ATE OF LOU/ TAYL REG. PROFESSIC TAYLOR M. GRAVOIS REG. No. 33928 REGISTERED PROFESSIONAL ENGINEER

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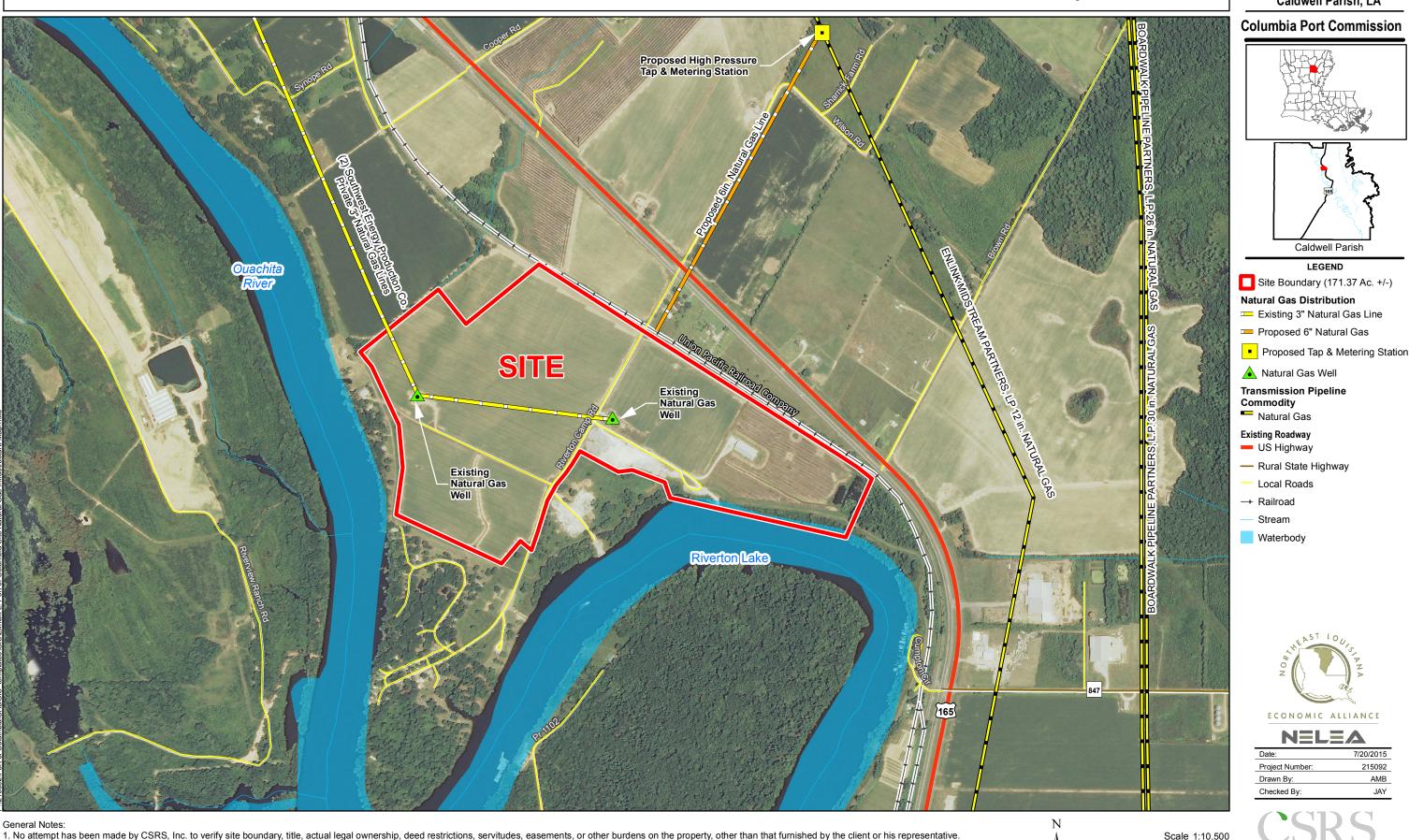
Port of Columbia Site

Natural Gas Rough Order of Magnitude Cost Estimate

Rough Order of Magnitude Cost Estimate					
ltem No.	Description	Unit	Est. Quantity	Unit Price	Extension
1	High Pressure Tap and Metering Station	Each	1	\$350,000.00	\$350,000.00
2	6" HDPE Gas Main	L.F.	3,400	\$60.00	\$204,000.00
3	2" Plug Valves w/Boxes	Each	2	\$750.00	\$1,500.00
				Subtotal 1:	\$555,500.00
			20% Contingency:		
	Rough Order of Magnitude (ROM) ₂ :				\$670,000.00

Footnotes:

- 1.) Does not include costs for engineering, permitting, or general project management.
- 2.) This cost estimate was prepared with the best information available at the time of certification. Actual costs can vary based on availability of material, site conditions, labor, final engineering design, and regulatory approvals.



- 1. No attempt has been made by CSRS, Inc. to verify site boundary, title, actual legal ownership, deed restrictions, servitudes, easements, or other burdens on the property, other than that furnished by the client or his representative. 2. Transportation data from 2013 TIGER datasets via U.S. Census Bureau at ftp://ftp2.census.gov/geo/tiger/TIGER2013.
- 3. Utility information from visual inspection and/or the individual utility operators. Exact field location has not been determined by survey. The lines shown are an approximate representation only and may have been offset for depiction purposes.
- 4. 2013 aerial imagery from USDA-APFO National Agricultural Inventory Project (NAIP) and may not reflect current ground conditions.
- 5. Any proposed natural gas upgrade shown is for representational purposes only, depicting the intent of the cost estimate provided with this exhibit to meet LED minimum requirements, and is subject to revision.

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Natural Gas Infrastructure Port of Columbia Site Caldwell Parish, LA

560

1,120

Feet