

Exhibit P.

Spanish Trail Industrial Park

Natural Gas Infrastructure Upgrade

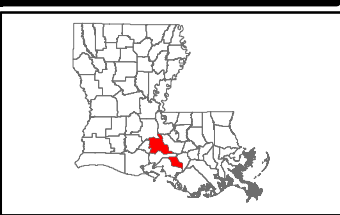
Letter & Map



Spanish Trail Industrial Park Natural Gas Infrastructure Upgrade Letter & Map

Spanish Trail Industrial Park
St. Martin Parish, LA

One Acadiana



LEGEND

- Site Boundary
- Atmos Natural Gas Distribution Infrastructure
 - Existing Atmos 6-inch Natural Gas Distribution Line
 - Proposed 6-inch Natural Gas Distribution Line
- Local Roads
- Existing Roadway
 - US Highway
 - Urban State Highway
 - Local Roads

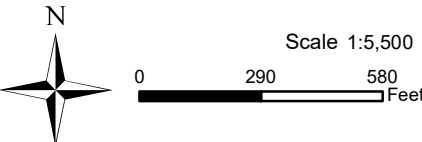


Date:	1/22/2020
Project Number:	214002
Drawn By:	BNF
Checked By:	DWC



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

- General Notes:
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. 2015 aerial imagery from USDA-APFO National Agricultural Inventory Project (NAIP) and may not reflect current ground conditions.
 5. 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.



January 16, 2020

Mr. Zach Hager, Director, Business Development
One Acadiana
804 East St. Mary Blvd
Lafayette, Louisiana 70503

Spanish Trail Industrial Park Natural Gas Infrastructure Upgrade Letter & Map

**RE: Spanish Trail Industrial Park
Natural Gas Distribution Infrastructure Upgrade Letter
CSRS Project No 214002**

Dear Mr. Hager,

According to local utility officials, the Spanish Trail Industrial Park located in St. Martin Parish, Louisiana does not have access to an existing natural gas line to adequately service the site. Discussions with Atmos Energy indicate a 6-inch natural gas distribution line exists approximately 1,690 linear feet to the west of the site and could be extended to the site for natural gas service.

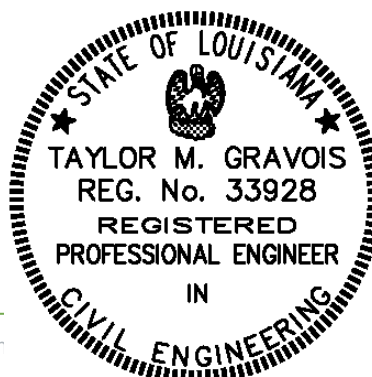
To provide a natural gas supply would require the construction of an approximate 1,690 linear foot (L.F.) 6-inch service connection to tie into the existing 6-inch Atmos Energy distribution gas line along Southwood Drive. The construction cost of a proposed 6-inch natural gas line capable of providing service to the site is estimated to be \$136,000. Permission would have to be granted from Atmos Energy to tie in to their distribution line. Also, servitudes may have to be obtained from the land owners of the proposed pipeline's path.

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 180 days 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.

Respectfully,

Taylor Gravois, PE, PLS
Principal, CSRS



Spanish Trail Industrial Park, St. Martin Parish
 Natural Gas Cost Estimate
 Job No. 214002

Rough Order of Magnitude Cost Estimate

Item No.	Description	Unit	Est. Quantity	Unit Price	Extension
1	Connection to Existing 6" PE Gas Main	Each	1	\$ 5,500.00	\$ 5,500.00
2	6" PE Gas Main	L.F.	1,690	\$ 60.00	\$ 101,400.00
3	6" Plug Valves w/Boxes	Each	4	\$ 1,500.00	\$ 6,000.00
Subtotal:					\$ 112,900.00
20% Contingency₁:					x 1.20
Rough Order of Magnitude (ROM):					\$ 136,000.00

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.
- 3.) Actual costs can vary based on availability of material, site conditions, and labor.