

Exhibit P.

Neame Industrial Site

Natural Gas Infrastructure Upgrade

Letter & Map



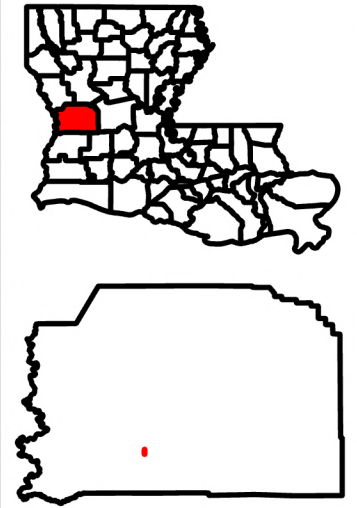
LOUISIANA CENTRAL
Industry & Entrepreneurship



Neame Industrial Site Natural Gas Infrastructure Upgrade Letter & Map

Site Exhibit for
Neame Industrial Site
Vernon Parish, LA

Louisiana Central



Legend

- Site Boundary (±50.49 Ac.)
 - Proposed Metering Station
 - 4in Natural Gas Extension (±1,050 LF)
- National Pipeline Mapping System**
- NATURAL GAS
- Major Roads**
- US Highway



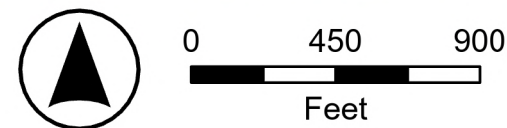
Proposed
Gulf South Pipeline
4" Extension
(±1,050 LF)


GULF SOUTH PIPELINE
COMPANY, LP 8in
NATURAL GAS


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P:\222270 (1) Central LA Site Certification Program\702 - Neame Industrial

- General Notes:**
1. The information presented herein is for planning purposes only. Further detailed due diligence MUST be completed prior to making decisions regarding the site.
 2. 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.
 3. Transportation data from 2023 TIGER datasets via U.S. Census Bureau at <https://www.census.gov/geographies/mapping-files/time-series/geo/tiger-line-file.html>.
 4. Aerial imagery is compiled from multiple different sources to create one cohesive image and may not reflect current ground condition.
 5. National Pipeline Mapping System (NPMS) was derived from the NPMS website: <https://pvnpm.phmsa.dot.gov/PublicViewer/>.




 Date: 8/21/2025
 Project Number: 222270
 Drawn By: CFO
 Checked By: EEB



July 30, 2025

Mr. Dan Purvis
Louisiana Central
1302 Murray Street
Alexandria, LA 71301

**Neame Industrial Site
Natural Gas Distribution
Infrastructure Upgrade Letter
& Map**

**RE: Neame Industrial Site
Natural Gas Infrastructure
Upgrade Letter & Map
CSRS Project No 222270**

Dear Mr. Purvis,

According to local utility officials, the Neame Industrial Site located in Vernon Parish, Louisiana does not have access to an existing natural gas line to service the site. A natural gas transmission line operated by Gulf South Pipeline Company exists approximately 1,050 feet West 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 1,050 linear foot (L.F.) service connection to tie into the eight-inch Gulf South Pipeline Company natural gas line. The construction cost of a proposed four-inch natural gas line capable of providing service to the site is estimated to be \$303,125.00. Permission would have to be granted from Gulf South Pipeline Company to tie into their transmission line. Also, servitudes may have to be obtained from the landowners of the proposed pipeline's path.

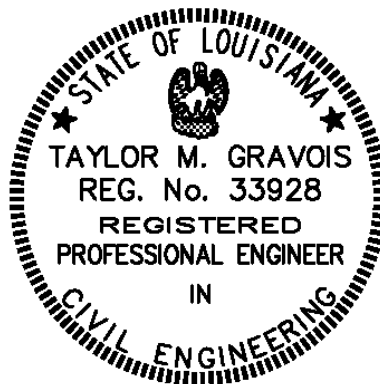
Please note this estimate does not include engineering, required rights of way, environmental impacts, or operation and maintenance costs. This cost estimate was prepared with the best information available at the time of certification. The actual costs can vary based on the availability of material, site conditions and labor availability. This plan can be executed within a reasonable timetable of 18 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.

Respectfully,

CSRS, Inc.


Taylor Gravois, PE, PLS



Neame Industrial Site
 Natural Gas Upgrade Rough Order of Magnitude Cost Estimate
 Project Number: 222270

Rough Order of Magnitude Cost Estimate						
Item No.	Description	Unit	Est. Quantity	Unit Price		Total
1	4" Gas Line	LF	1,050	\$ 150.00		\$ 157,500.00
2	Roads Boring	Each	1	\$35,000.00		\$ 35,000.00
3	Metering Station	Each	1	\$50,000.00		\$ 50,000.00
Subtotal:						\$ 242,500.00
25% Contingency₁:						x 1.25
Rough Order of Magnitude (ROM):						\$ 303,125.00

Notes:

1	Estimates does not include environmental consulting, permitting, utility coordination, ROW acquisition, and engineering design fees.
2	This cost estimate has been prepared based on the information and assumptions available at the time of its preparation. Actual costs may vary due to a variety of factors, including but not limited to changes in project scope, site conditions, market conditions, unforeseen events, and variations in design or construction. The estimate is provided for informational purposes only. The engineer cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from opinions of probable construction cost prepared by this office.
3	The quantities in this Schedule of Items are estimates based on conceptual plans and are subject to change.
4	Since the engineer has no control over the cost of labor, materials, equipment or services furnished by the contractor, or over the contractor's methods of determining prices, or over competitive bidding or market conditions, the Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from their opinions or estimates of construction costs.