

## Exhibit S. Waterloo Site Natural Gas Infrastructure Upgrade Letter

CSRS, INC.

6767 Perkins Road, Suite 200 Baton Rouge, Louisiana 70808

> Phone. (225) 769-0546 Fax. (225) 767-0060

September 5, 2013

Mr. Jim Cavanaugh Baton Rouge Area Chamber 564 Laurel Street Baton Rouge, LA 70801

Re. Barber Brothers Site

CSRS Job No. 212161.005

Dear Mr. Cavanaugh:

According to local utility officials, the Barber Brothers site located on LA 75 near the community of Geismar, LA does not have existing natural gas line to service the site. A natural gas distribution line operated by Atmos Energy exists south east of the site on the West side of Hwy. 73 and may be available for natural gas access.

In order to provide a natural gas supply, the site would require the construction of a 1,340 linear foot (L.F.) service connection to tie in to the Atmos gas line. The construction cost of a proposed 2" natural gas line capable of providing service to the site is estimated to be \$15.00 per L.F. for a total cost of \$25,100. Permission would need to be obtained from Atmos to tie in to their distribution line. Also, servitudes may need to be obtained from the land owners of the proposed pipeline's path. The proposed runs roughly parallel to Freeze Rd. prior to reaching the Barber Brothers site and existing servitudes may be in place. Please note that this estimate does not include engineering, servitude acquisition, environmental impacts, or operation and maintenance costs. In addition, these costs can vary based on the availability of material, site conditions and labor.

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