

**PIVOTAL ENGINEERING, LLC**  
**1515 POYDRAS STREET, SUITE 1875**  
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August 12, 2016

**Exhibit L - St. Tammany South Central  
Site Proposed Natural Gas Distribution**

Mr. Toby J. Lowe  
Sod Farm, LLC  
476 Old Hwy 35 South  
Sandy Hook, MS 39478

Re. St. Tammany South Central Site Proposed Natural Gas Distribution

Dear Mr. Goodson,


Based on our research and findings, the St. Tammany South Central Site located in St. Tammany Parish (Highway 36 East of Greater St. Tammany Airport Latitude 30.439464 Longitude -89.969506, Abita Spring, Louisiana 70420) has no existing natural gas distribution pipe on site.

In order to meet the minimum on site availability of natural gas distribution line we are proposing a new natural gas distribution line to be installed. The construction plan would involve working with Southern Natural Gas Pipeline to secure a tap to develop a rural regulator station at the tap. Four inch (4") main extension would originate from the regulator station and extend to the property. The maximum allowable pressure would be 60psi unless a specific request to serve this property reveals a need for high pressure main to leave the tap and extend to a strategic location at the property where a secondary regulator station would reduce the pressure down to an intermediate system.

The construction cost of a new natural gas distribution is variable based on the tap cost from Southern Natural Gas Pipeline, regulator station construction, gas main infrastructure, and estimated revenue or income from demand load. Order of magnitude cost of construction is estimated to be \$500,000.00 and can be implemented reasonably within 180 days.

Please note that these estimates do not include engineering, rights of way acquisition, environmental impacts, permitting or operation and maintenance costs.

Sincerely,

  
Terry Elnaggar, P.E.  
Pivotal Engineering, LLC