

**Exhibit N. Gateway II Site Wastewater
Infrastructure Upgrade Letter**

March 27, 2013

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

Re. Gateway II
CSRS Job No. 208015.000

Dear Mr. Cavanaugh:

According to correspondence with local utility officials, the Gateway II Site located on LA 30 between LA 73 and LA 3115 has no existing wastewater infrastructure to service the site.

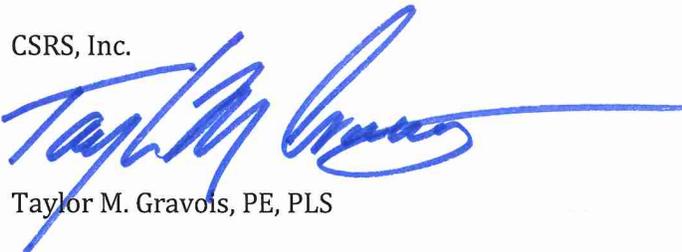
In order to provide a wastewater treatment facility to treat 250,000 gallons per day (gpd), the site would require the construction of a new wastewater treatment facility. Before the individual industry discharges to the treatment facility, pretreatment requirements necessitate strengths less than or equal to 200 mg/L 5-day Biological Oxygen Demand (BOD) and 200 mg/L Total Suspended Solids. After treatment at the wastewater treatment facility, treated wastewater then may be discharged to New River. Expected discharge limits of BOD5, TSS, NH3, and Phosphorous are 10/10/1/5 mg/L, respectively. Providing service for a total capacity 250,000 gpd would yield a peak demand of approximately 806,400 gpd and an excess capacity of approximately 500,000 gpd. The cost of this new wastewater treatment facility is estimated to be \$1.3 million; however, costs can vary depending on the size and use of the facility. This plan can be executed within a reasonable timetable of 180 days or less based on preliminary engineering judgment.

As a means to reduce cost, the developer may consider contacting a third party operator for the installation and operation of a wastewater treatment facility.

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