WEST CAMERON
PORT COMMISSION
110 Smith Circle
P. O. Box 1271
Cameron, LA 70631

Clifton Cabell, President
Jimmy Brown, Vice- President
Wendell Wilkerson-Secretary
Dwight Savoie-Treasurer

Board Members
Ricky Poole
Howard Romero
Ernest Carol Trahan
Timothy Dupont
Ruben Doxey

PROCEEDINGS

WEST CAMERON PORT HARBOR & TERMINAL DISTRICT

February 5, 2013 Minutes

The West Cameron Port Harbor & Terminal District met in regular session on Tuesday, February 5, 2013 at the Holly Beach Fire Station, Holly Beach, Louisiana at 6:00 o'clock PM.

Present: Cliff Cabell, Wendell Wilkerson, Jimmy Brown, Ernest Carol Trahan, Timothy Dupont, Dwight Savoie

Absent: Ruben Doxey, Ricky Poole, Howard Romero

Guest: Ralph Libersat-Royal Engineering,Byron Richard-Royal Engineering, Lu Cutrera-T Baker Smith, Scott Henry, Ell Ray Henry, Billy Rosteet, Cyndi Sellers-Dequincy News, John LeBlanc-Lake Charles Port, Tom Barrett-DA's Office, Stephanie Rodrigue-School Board

Parish Agencies: Tunie Dunaway, Cameron Parish Police Jury, Stephen Broussard. Port Director Mr. Terry Beard, Police Juror District #4, Mr. Kirk Quinn, Police Juror District #3, Ryan Bourriague, Cameron Parish Police Jury

The meeting was called to order by Chairman Cliff Cabell.

Dwight Savoie led the Pledge of Allegiance and Jimmy Brown gave the invocation.

On the motion of Mr. Savoie, seconded by Mr. Trahan and carried the board approved the November 27, 2012 regular meeting minutes.

On the motion of Mr. Wilkerson seconded by Mr. Brown and carried the board approved the Treasurer's Report and payment of the following bills: WEX Bank/Wright Express-$626.57, AT & T Mobility-$152.24, cell phone, Iberia Bank Visa-$12.93, Cornellia B. Dunaway-$100.00-January, 2013, Travel Expense, Stephen Broussard-$6666.67-January, 2013, Contract Labor, Haynie & Associates-$5,000.00, January/February,2013, Professional Fees, Cameron Telephone-$270.42, January, 2013-phone bill, The Chamber Southwest-$260.00, Registration Fees, Annual Banquet.

The board approved payment of the following December 2012 bills at the November, 2012, meeting : Cameron Telephone- $292.56-December, 2012, phone bill, Cornellia B. Dunaway- -$100.00-December, 2012, Travel Expense, Stephen Broussard-$6666.67-December 2012, Contract Labor, AT & T Mobility-$156.63, cell phone bill, Iberia Bank Visa-$618.69,-December 2012, meals, WEX Bank/ Wright Express-$494.33-December 2012, fuel, U. S. Postal Service-$32.00, box rent, Ports Association of Louisiana-$1000.00, dues, SIS-$787.50 December, 2012, professional fees, Xerox-$403.68-December 2012, copier maint.
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The port board reviewed the following correspondences: (1) A letter from the Ports Association of Louisiana regarding the annual membership renewal; (2) A memo from the French-American Chamber of Commerce Gulf Coast Chapter referencing the Annual Dinner Meeting being held March 5, 2013 at the Renaissance New Orleans Arts Hotel. ; (3) Letters of Engagement from Gragson, Casidy & Guillory,L.L.P regarding the compilation of the financial statements of West Cameron Port; (4) A Certificate of Liability from Louisiana Companies for Cameron Fisheries; (5) LGH Survey Proposal Revision from David Minton with Harper & Associates.; (6) Port Management Course being held in New Orleans March 11-15, 2013; (7) a Request for Qualification Statements for Engineering for the Cameron Parish Police Jury Disaster-Recovery CDBG Port Related Infrastructure Project; (8) A flyer from Waller LNG Services regarding their application to export LNG, (9) LNG 17 Conference being held in Houston, Texas, April 16-19, 2013, (10) LIDEA Membership Dues; and Additional Services-Dredging for Cameron Fisheries Project from Randy M. Goodloe.

Mr. Stephen Broussard, Port Director gave a general report on his attendance, Police Jury Meeting, Port of Louisiana Monthly Meeting, Luncheon with French/American Chamber of Commerce, worked with T. Baker Smith on Port Feasibility Study, ongoing work with the Henry's, Cameron Fisheries, TDC, Winrock, Ernest & Young, contacted Waller Point LNG on plant announcement. He reviewed the correspondence with the board.

Mr. Lu Cutrera updated the board on the Port Feasibility Study and recommendations from the data accumulated from the Study, Bridge Options, Port Property Development, Revenue Base for Port, use Fourchon as model, etc.

On the motion of Mr. Wilkerson, seconded by Mr. Dupont and carried the board agreed to move forward with the option to include $250,000.00 bridge study and infrastructure improvements to the Port Property on the west side of the Calcasieu Ship Channel upon tenant approval.

On the motion of Mr. Savoie, seconded by Mr. Trahan and carried the board agreed to give T. Baker Smith a two month extension.

Under Old Business the board discussed the renewal of Mr. Randy Haynie's contract for another year.

On the motion of Mr. Wilkerson, seconded by Mr. Savoie and carried the board agreed to renew the contract with Mr. Haynie contingent upon the Cameron Parish Police Jury renewing their contract with Mr. Haynie and -+pay half of Mr. Randy Haynie's lobbyist fees. "Exhibit A"

Under New Business the board discussed the Engagement Letter for the Compilation of the Financial Statements of West Cameron Port Harbor & Terminal District from Gragson, Casidy, & Guillory for the year ending December 31, 2012, Capital One Resolution, Port Manager Training, and Website Proposals.

On the motion of Mr. Dupont, second by Mr. Wilkerson and carried the board gave the President authority to sign the Engagement Letter for the Compilation of Financial Statements of West Cameron Port Harbor & Terminal District with Gragson, Casidy & Guillory. "Exhibit B"

On the motion of Mr. Savoie, seconded by Mr. Brown and carried the board approved the Capital One Resolution adding Mr. Timothy Dupont to the signature card. "Exhibit C"

The board deferred the web-site design proposals.

The board deferred the election of officers until the February meeting.

Mr. Ell Ray Henry represented Cameron Answers who wants the port to pay half of $151,000.00 Economic Development Impact Study, Marina Study, etc., for Cameron Parish, and the Cameron Parish Police Jury would pay the other half and explained the study to the board members.

On the motion of Mr. Savoie, seconded by Mr. Wilkerson and carried the board agreed to pay for half of the studies for Cameron Answers.

On the motion of Mr. Savoie, seconded by Mr. Brown and carried the board agreed to pay expenses for Mr. Stephen Broussard to attend the Port Manager Training Course.

On the motion of Mr. Savoie, seconded by Mr. Wilkerson and carried the board agreed to pay the $250.00, LIDEA membership dues.

The next regular meeting will be scheduled for February 26, 2013 at 6:00 P.M. at the West Annex/Police Jury Office, Cameron, Louisiana.

There being no further business and upon motion of Mr. Dupont seconded by Mr. Trahan and carried, the meeting was declared adjourned.

APPROVED:

Cliff Cabell

Cliff Cabell, Chairman
WEST CAMERON PORT HARBOR & TERMINAL DIST.

ATTEST:

Wendell Wilkerson

Wendell Wilkerson, Secretary

"EXHIBIT A"

2013
AGREEMENT FOR LEGISLATIVE, GOVERNMENTAL, CONSULTING AND PUBLIC RELATIONS PROFESSIONAL SERVICES BETWEEN WEST CAMERON PORT COMMISSION AND HAYNIE & ASSOCIATES, INC.

I. PARTIES

This Agreement for the providing of legislative, governmental, consulting and public relations professional services (hereafter collectively called "services") is now entered into by and between the following entities:

1. West Cameron Port Commission, hereafter sometimes called "CLIENT", and

2. Haynie & Associates, Inc., hereafter sometimes called "HAYNIE".

II. SERVICES TO BE PROVIDED

A. General Provisions

According to the terms of this Agreement, HAYNIE will use its best efforts and resources to provide the specified services to CLIENT during the term of this Agreement and any agreed-upon extensions or renewals thereof. In particular, HAYNIE agrees to:

1. Assist in the development and implementation of an overall government relations plan for CLIENT.

2. Coordinate with other persons responsible for any public relations effort by CLIENT in an attempt to assure relevant and effective distribution of information and materials.

3. Assist in the development of key alliances and coalitions in support of the governmental relations goals for CLIENT.

4. Communicate CLIENT'S position on current or proposed legislation to legislators, legislative committees and bodies, the public, and such other involved or competing interests as HAYNIE deems necessary or prudent, or as directed by CLIENT.

5. Provide analyses of specific proposed legislation of interest to CLIENT.

6. Provide governmental and related consulting to include the monitoring and

lobbying of specific issues and interests. HAYNIE will also monitor all other forms of legislation of interest to CLIENT as described subsequently in this section for any regular and special sessions of the Louisiana Legislature.

7. Submit listings and copies of legislation introduced during the regular legislative session and any special legislative sessions held concerning CLIENT.

8. Monitor and provide regular efforts and updates on the movement of legislation that affects CLIENT and on legislative and regular and special committee hearings involving such legislation.

9. Develop, implement, further, promote and protect CLIENT'S position on legislation involving or of interest to CLIENT.

III. NONDISCLOSURE

HAYNIE will not, without prior permission of CLIENT, reveal to any person, firm or other entity any information concerning matters affecting the business of CLIENT that were revealed to or acquired by HAYNIE in confidence.

IV. INDEPENDENT CONTRACTOR STATUS OF HAYNIE

The CLIENT and HAYNIE expressly agree that the status of HAYNIE in the performance of services under this Agreement will be that of an independent contractor, rather than an employee, servant or agent of CLIENT. As such, HAYNIE will have the authority and responsibility to select the means, manner and method of performing the services described herein, consistent with other provisions of this Agreement. In discharging its authority and responsibility hereunder in performing the services hereunder, HAYNIE confirms and acknowledges that CLIENT requires that HAYNIE comply with (1) all applicable local, state and federal laws, rules, ordinances, and regulations; and (2) all policies of CLIENT of which HAYNIE has been advised.

V. CONFLICTS AMONG CLIENTS

HAYNIE reserves the right to contract with other persons or entities to perform legislative, governmental, consulting and public relations services that, in the opinion of HAYNIE, are not in conflict with CLIENT. If a conflict arises, or is anticipated, HAYNIE will immediately contact CLIENT, reveal the possible conflict, give a full explanation (and the possible ramifications) of the possible conflict. Both parties agree to respond within five (5) days if, in the opinion of CLIENT, there is a conflict. Both parties agree to engage, in good faith, in immediate discussions directed toward an amicable solution.

VI. AVAILABILITY

CLIENT recognizes that the services required of HAYNIE by this Agreement may be performed by Randy K. Haynie and Ryan K. Haynie personally, and, with the consent of CLIENT, other employees of HAYNIE. However, CLIENT'S contact with HAYNIE will include contact with Randy K. Haynie and Ryan K. Haynie, who will be available on a day-to-day, as-needed basis.

This Agreement does not require that HAYNIE commit a minimum number of hours on behalf of CLIENT. However, HAYNIE will provide such time as may be reasonably required to provide CLIENT with the services specified herein adequately and effectively.

VII. INDEMNIFICATION

CLIENT agrees to provide HAYNIE and any HAYNIE employees, specifically including Randy K. Haynie and Ryan K. Haynie individually, mutually agreed upon legal counsel or the mutually agreed upon cost of legal counsel if HAYNIE, or any employee thereof including Randy K. Haynie and or Ryan K. Haynie is brought, subpoenaed or asked to appear before a local, state or federal investigating body for questioning or testimony relating to the activities of HAYNIE on behalf of CLIENT, or services provided to CLIENT in accordance with this Agreement. CLIENT, however, shall not have any indemnification obligation to HAYNIE in the event of HAYNIE'S gross negligence or willful misconduct.

VIII. TERM OF CONTRACT / COMPENSATION

This Agreement shall be for 12 consecutive months beginning April 15th, 2013 and ending April 14th 2014.

CLIENT agrees to pay HAYNIE a retainer fee of $2,500 per month beginning April 15th 2013 through April 14th 2014 for the services rendered under this agreement.

Renewal: This Agreement can be renewed for successive terms of one (1) year, (12 consecutive months) commencing on anniversary date. The terms and conditions of this agreement can be amended to the satisfaction of both parties at the time of renewal. The renewal/amendment process can be conducted through mail or e-mail.

The parties agree that the retainer paid by CLIENT to HAYNIE is for the purpose of compensating HAYNIE for the services described herein. The parties acknowledge that none of the funds paid by CLIENT to HAYNIE are for the purpose of making, directly or indirectly, any contribution to any political candidate, campaign, or related concern. Moreover, the parties recognize that HAYNIE is not authorized to make any contributions from retainer fee to any political candidate, campaign, or concern on behalf of CLIENT.

IX. REIMBURSEMENT OF EXPENSES

CLIENT will not reimburse HAYNIE for all customary business expenses and overhead costs including, but not limited to office facility, vehicle use, conference calls, postage/delivery, document production, and Legislative activity and bill tracking.

CLIENT will reimburse HAYNIE, subject to prior approval by CLIENT, any additional hard costs associated with this project.

Additionally, CLIENT will reimburse HAYNIE for the cost of any executive branch, legislative, local government, or Coalition meetings/dinners, subject to the prior approval of the CLIENT.

X. TERMINATION OF AGREEMENT

CLIENT may terminate this Agreement before the expiration of its stated term if any of the following events occurs:

(a) Agreement may be terminated with a 30-day written notice if HAYNIE fails to perform the consulting services set forth in Article II to the satisfaction of CLIENT, or HAYNIE breaches any provision or covenant of this Agreement;

(b) Agreement may be terminated immediately if HAYNIE (or any of the agents, officers, directors, employees, or representatives of HAYNIE, if any) commits any act or omission constituting a fraud, gross negligence, or willful misfeasance in connection with the rendition and performance of the consulting services as required by this Agreement;

XI. JURISDICTION

We will construe and interpret this Agreement as to Louisiana law, and both parties expressly consent to the exclusive jurisdiction of any Louisiana state court and federal court to resolve disputes hereunder.

XII. EXECUTION AND SIGNATURE OF AGREEMENT

This Agreement is signed and executed by the following persons and parties on the dates shown below, with all signatures and persons signing expressly, personally, and individually representing that they have express authority, by appropriate corporate resolution or otherwise, to sign this Agreement on behalf of the party.

WEST CAMERON PORT COMMISSION

BY: _____
President

3/26/13
DATE

HAYNIE & ASSOCIATES, INC.

BY: _____
Randy K. Haynie
President

ORIGINAL

3/26/2013
DATE

BY: _____
Ryan K. Haynie
Vice President

_____
DATE 3/26/2013

XIII. ACCOUNTING INFORMATION

Please complete the below information for Haynie & Associates' accounting records:

1. Mailing Address for Invoices:

   _____

   _____

   _____

2. Name of the Individual to whose attention invoices will be sent to:

   _____

"EXHIBIT B"

GRAGSON, CASIDAY & GUILLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

W. GEORGE GRAGSON, C.P.A.
RICHARD W. CASIDAY, C.P.A.
RAYMOND GUILLORY, JR., C.P.A.
GRAHAM A. PORTUS, E.A.
COY T. VINCENT, C.P.A.
MICHELLE LEE, C.P.A.
BRADLEY J. CASIDAY, C.P.A., C.V.A.

JULIA W. PORTUS, C.P.A.
KATHRYN BLESSINGTON, C.P.A.
JACKLYN BRANEFF, C.P.A.

December 5, 2012

Board of Commissioners and Management
West Cameron Port, Harbor and Terminal District
P.O. Box 352
Welsh, LA 70591

As certified public accountants licensed to practice in Louisiana, we are proud that you have engaged our firm to compile your financial statements as of December 31, 2012, and for the year then ended. This letter will confirm our understanding of the terms and objectives of our engagement and nature and limitation of the services we will provide to the District as of and for the year ended December 31, 2012.

Compilation. We will compile, from information you provide, the basic financial statements for the District as of and for the year ended December 31, 2012, as required by Louisiana Revised Statute 24:513, and we will issue an independent accountants' report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The supplementary information accompanying the compiled financial statement is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information will be compiled from information that is representation of management. We will not audit or review the supplementary information, and accordingly we will not express an opinion or provide any assurance on such data.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We will not audit or review the compiled financial statements and, accordingly, will not express an opinion or any other form of assurance on them.

If management elects to omit substantially all disclosures from the financial statements, we will include in our compilation report an additional paragraph that will read as follows:

> Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

If we are not independent, we will include the following as the last paragraph of our report:

We are not independent with respect to West Cameron Port, Harbor and Terminal District..

Our report will be used by you and the Legislative Auditor but, in accordance with state law, the report will become a public record.

Objectives & Limitations. The objective of our engagement is to compile the District's financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

145 EAST STREET P.O. DRAWER 1847
LAKE CHARLES, LOUISIANA 70602-1847
TEL. (337) 439-1986 FAX (337) 439-1366

You are responsible for:

a) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

b) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

c) preventing and detecting fraud.

d) identifying and ensuring that the District complies with all laws and regulations.

e) making all financial records and related information available to us.

You are responsible for making all management decisions and performing all management functions and for designating an individual who possesses suitable skill, knowledge, or experience to oversee any bookkeeping services, tax services, or other services we provide. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

We will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the company's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures, that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance or our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. Should we become aware of fraud or misappropriation of funds we shall immediately notify, in writing, the Legislative Auditor and the appropriate law enforcement agency, including the local district attorney and sheriff. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of the engagement.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

We will assist your bookkeeper in adjusting the books of accounts so that he (she) will be able to prepare a working trial balance from which financial statements can be compiled. Your bookkeeper will provide us with a detailed trial balance and any supporting schedules we require.

Due Professional Care. A compilation may not meet the needs of all report users, who may require additional information and assurances on the financial statements, internal control structure and compliance with laws and regulations. In accordance with Government Auditing Standards, you should

consider whether additional testing of financial statement amounts and presentations, controls, and compliance are necessary to supplement the coverage of these areas and to meet the reasonable needs of report users. These additional needs are quite often met by:

- an audit of the financial statements conducted in accordance with Government Auditing Standards,
- supplemental (or agreed-upon) procedures, or
- an examination of compliance or internal control resulting in an opinion.

If during the performance of our engagement we become aware that a compilation will not satisfy the requirements of all audit report users, laws, and regulations, we will notify you as soon as this comes to our attention. We will then submit another engagement letter for your approval that complies with the applicable requirements and submit the signed engagement letter to the Legislative Auditor with explanation. We will consider all standards that may apply, but in particular, we will be cognizant of:

- State of Louisiana's audit law.
- Audit requirements of *Government Auditing Standards.*
- Office Management and Budget Circular A-133 audit requirements for a single audit or program-specific audit when Federal award expenditures exceed $500,000 for the fiscal year.
- Bond requirements, either to issue bonds or as a bond indenture provision.
- Other contractual requirements.

We are available to discuss the expanded needs of report users, the nature of this expanded audit examinations, and the degree to which these type examinations, or other examinations, will meet the needs of the District and its report users.

Changes. The Legislative Auditor will be notified immediately, in writing if our engagement is cancelled or if there are any significant disagreements. The Legislative Auditor will be notified in writing if there are any changes in this agreement or if there are any restrictions placed on our staff during the engagement that would impact the scope of the engagement or the nature of the tests required under the previously discussed standards.

Recommendations. During the course of our engagement, it is possible that we may observe opportunities for economies of operation, for improved internal administrative and accounting controls, or we may observe variances with applicable laws and regulations or other matters that should be brought to your attention. Our comments and recommendations concerning such matters, if any, will be conveyed to you in written form.

Reporting Package. The reporting package will consist of:

- the accountants' compilation report required by *Standards for Accounting and Review Services,*
- a data collection form, to be prepared by management
- a schedule of per diem paid to board members, if applicable.
- management's corrective action plan for any findings contained in the report, which management will complete.
- a summary schedule of prior year findings.

We will assist you in the preparation of data collection form, management's corrective action plan, if applicable, and the summary schedule of prior year findings, if applicable.

Prior Comments and Recommendations. Our engagement will include a review of any prior-year

suggestions, recommendations, and/or comments included in the summary schedule of prior findings. As to any current-year recommendations, suggestions, and/or comments, we will afford you the opportunity to respond to such matters and include your response(s) in management's corrective action plan.

Compensation. Our fees for all services are related to our standard hourly rates in effect at the time services are performed. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. Our fee for this engagement will range from$1,500 to $2,500, inclusive of all costs and expenses. This fee is based on the assumption that you will provide assistance, anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Any amendments to the not-be-exceed amount of the fee will be in writing and signed by both our firm and the West Cameron Port, Harbor and Terminal District.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, w will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the term of this engagement letter.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. All parties shall share the costs of any mediation proceedings equally.

Engagement Completion. It is our understanding that the accounting records will be available by January 31, 2013. We anticipate that the report will be issued no later than June 30, 2013.

At the completion of our engagement, we will send the District eight copies of our reports. We will send one unbound copy of our reports to the Legislative Auditor. The District shall send a copy of the report, and management letter, and management's corrective action plan, if applicable, to each member of the governing board, each federal grantor agency providing direct federal assistance and the federal cognizant agency, and to each state grantor agency and any state cognizant agency, if applicable. If we find events subsequent to the issuance of our report(s) that would cause us to reissue the reports, we shall reissue the report(s) in the same fashion and to the same individuals and organization as the original reports.

Engagement Documentation. It is understood that our engagement documentation is confidential information. However, we will make our engagement documentation available to the Legislative Auditor, any successor auditor, any federal or state grantor agencies, the cognizant agency, or any organization of the Louisiana Board of Certified Public Accountants authorized to perform quality assurance reviews. We will follow the Legislative Auditor's policy regarding confidentiality of audit/engagement documentation found at Section 350.02 of the Louisiana Governmental Audit Guide when giving access to engagement documentation to any parties other that those previously named individuals and organizations. Should we become aware of any illegal acts, we shall make our engagement documentation available to the local district attorney or any other state or federal enforcement or regulatory agency without liability. We will retain the engagement documentation for five years.

Personnel. We have assigned Mr. Coy T. Vincent of our staff (P.O. Drawer 1847, Lake Charles, LA 70602, phone number (337) 439-1986) as the manager for the engagement, and he shall exercise overall control and management of our engagement. It is our understanding that you have assigned Mr. Ernest Broussard (337-775-5206) of your District as your representative during the engagement.

External Quality Review. Enclosed is our most recent external quality review, dated November 12, 2009.

Approval. In accordance with the provisions of state law, this engagement agreement must be approved by the Legislative Auditor prior to commencement of our work. Upon your signature and approval, we will seek approval of the Legislative Auditor of this engagement.

If these comments and arrangements meet your approval, please sign below and return the agreement to us. We look forward to a pleasant association and the opportunity to provide the services included in this engagement.

Respectfully,

GRAGSON, CASIDAY & GUILLORY

Coy Vincent

Coy T. Vincent, CPA

ENGAGEMENT APPROVED:

By Cliff Colwell

Title President

EUBANK & BETTS
A Professional Limited Liability Company
CERTIFIED PUBLIC ACCOUNTANTS
3820 I-55 North, Suite 100 (39211) P.O. Box 16090
Jackson, Mississippi 39236-6090
Telephone 601-987-4300 *Fax* 601-987-4314
E-mail: firm@eubankbetts.com
Website: www.eubankbetts.com

SYSTEM REVIEW REPORT

November 12, 2009

To the Partners
Gragson, Casiday & Guillory, L.L.P.
and the Peer Review Committee of the Society of Louisiana CPA's

We have reviewed the system of quality control for the accounting and auditing practice of **Gragson, Casiday & Guillory, L.L.P.** (the firm) in effect for the year ended May 31, 2009. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included audits subject to *government auditing standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of **Gragson, Casiday & Guillory, L.L.P.** in effect for the year ended May 31, 2009, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. **Gragson, Casiday & Guillory, L.L.P.** has received a peer review rating of *pass*.

Eubank & Betts

EUBANK & BETTS, PLLC

"EXHIBIT C"

WEST CAMERON
PORT COMMISSION
110 Smith Circle
P. O. Box 1271
Cameron, LA 70631

Clifton Cabell, President
Jimmy Brown, Vice- President
Wendell Wilkerson, Secretary
Dwight Savoie, Treasurer

Board Members
Ricky Poole
Howard Romero
Ernest Carol Trahan
Timothy Dupont
Ruben Doxey

RESOLUTION

STATE OF LOUISIANA
PARISH OF CAMERON

A RESOLUTION by the West Cameron Port Harbor & Terminal District authorizing two commissioners to execute signature cards, order checks and conduct banking transactions on Account #180063001 at Capital One Bank on behalf of the West Cameron Port Harbor & Terminal District (the "Account").

WHEREAS, the West Cameron Port Harbor & Terminal District currently has a checking account with Capital One Bank; and

WHEREAS, the West Cameron Port Harbor & Terminal District wishes to appoint two commissioners to sign new signature cards and have authority to sign checks on the Account in accordance with expenditures approved by the West Cameron Port Harbor and Terminal District Commission

THEREFORE, BE IT RESOLVED by the West Cameron Port Harbor & Terminal District that the following commissioners have authority to sign signature cards providing for two signatures on all checks written on the Account, order checks on the Account and conduct banking transactions on Account #180063001 at Capital One Bank.

Commissioner 1: Timothy Dupont

Commissioner 2: Dwight Savoie

Commissioner 3: Wendell Wilkerson

Adopted and Approved this 5thth day of February .2013.

APPROVED:

CLIFF CABELL, PRESIDENT
WEST CAMERON PORT HARBOR & TERMINAL DISTRICT

ATTEST:

WENDELL WILKERSON, SECRETARY