

STATE OF LOUISIANA  
BOARD OF COMMERCE & INDUSTRY  
NOTICE & AGENDA

**LASALLE BUILDING**  
**617 North 3rd Street, LaBelle Room, Baton Rouge, LA**  
**Wednesday, February 25, 2026**  
**9:30 a.m.**

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**AGENDA**

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from December 12, 2025 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
  - 4 NEW Applications**
    - \$2,888,352,456 in investments
    - 301 new permanent jobs
    - 1030 construction jobs
  - 4 Renewal Applications**
  - 1 Full Transfer of Ownership to New Company**
- 5. Restoration Tax Abatement Program – Travis Rosenberg**
  - 5 NEW Applications**
    - \$26,140,099 in investments
    - 62 new jobs
    - 90 construction jobs
  - 3 Renewal Applications**
  - 1 Full Transfer of Ownership to New Company**
- 6. Enterprise Zone Program – Joyce Metoyer**
  - 10 NEW Applications**
    - \$298,342,137 in investments
    - 453 new permanent jobs
    - 280 construction jobs
  - 4 Contract Terminations**
- 7. Industrial Tax Exemption – Hud Usie**
  - 2 NEW 2018 Rules Applications**
    - \$39,866,628 in investments
    - 58 new permanent jobs
    - 15 construction jobs

**4 NEW 2024 Emergency Rules Applications**

\$27,739,983 in investments

**21 NEW 2025 Rules Project Applications**

\$1,302,683,726 in investments

**6 Pre-EO Renewal Applications**

**1 2017 Rules Renewal Application**

**6 2018 Rules Renewal Applications**

**1 Change in Location Only**

**1 Contract Transfer**

**1 Contract Cancellation**

**1 "Opt Out" Jobs, Payroll & Compliance Amendment**

**3 Special Requests**

**2018 Rules Non-Compliance**

**8. Other Business-Election of Officers**

**9. Secretary Remarks – Secretary Susan Bourgeois**

**10. Adjourn**

**REQUEST(S) FOR DETAILED BOARD PACKET**

To readily access the detailed board packet, please click [LEDBoardPacketRequest@la.gov](mailto:LEDBoardPacketRequest@la.gov).

In the email, please state which board packet is being requested, i.e., LEDC or Commerce & Industry. Upon submission of the request through this email, within twenty-four hours, or on the next business day, you will receive an email response containing the board packet link.

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Quality Jobs Applications**  
Board Meeting - Application Summary

| APPLICATION<br>NUMBER | COMPANY                                   | PARISH         | ESTIMATED       |                                                            |                            |              |               |              |               |
|-----------------------|-------------------------------------------|----------------|-----------------|------------------------------------------------------------|----------------------------|--------------|---------------|--------------|---------------|
|                       |                                           |                | INVESTMENT      | SALES AND USE TAX<br>OR PROJECT FACILITY<br>EXPENSE REBATE | TEN YEAR PAYROLL<br>REBATE | TEN YEAR NEW |               | CONSTRUCTION |               |
|                       |                                           |                |                 |                                                            |                            | JOBS         | SALARIES      | JOBS         | SALARIES      |
| 20250208-QJ           | Hut 8 DC Corp                             | West Feliciana | \$2,855,977,456 | \$42,839,661                                               | \$11,004,956               | 200          | \$183,415,931 | 1000         | \$360,000,000 |
| 20230491-QJ           | K&B Machine Works, LLC                    | Terrebonne     | \$12,000,000    | \$135,000                                                  | \$765,380                  | 42           | \$12,756,337  | 0            | \$0           |
| 20230366-QJ           | Pipe & Steel Industrial Fabricators, Inc. | Livingston     | \$4,325,000     | \$64,875                                                   | \$1,745,495                | 36           | \$29,091,575  | 30           | \$6,480,000   |
| 20240225-QJ           | RNGD LLC                                  | Jefferson      | \$16,050,000    | \$240,750                                                  | \$636,920                  | 23           | \$10,615,330  | 0            | \$0           |
| TOTALS                |                                           | 4              | \$2,888,352,456 | \$43,280,286                                               | \$14,152,751               | 301          | \$235,879,173 | 1030         | \$366,480,000 |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Quality Jobs Renewals**  
Board Meeting - Renewal Summary

| APPLICATION<br>NUMBER | COMPANY                    | PARISH           |
|-----------------------|----------------------------|------------------|
| 20210008-QJ           | 365 Labs LLC               | East Baton Rouge |
| 20210050-QJ           | IMTT                       | Orleans          |
| 20200246-QJ           | JM Test Systems, LLC       | East Baton Rouge |
| 20200326-QJ           | Landlocked Industries, LLC | Calcasieu        |
| TOTALS                |                            | 4                |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Quality Jobs Special Requests**  
Board Meeting - Special Request Summary

**FULL TRANSFER OF OWNERSHIP TO NEW COMPANY**

| PROJECT ID  | CURRENT COMPANY              | NEW COMPANY                    | PARISH    |
|-------------|------------------------------|--------------------------------|-----------|
| 20170398-QJ | Lotte Chemical Louisiana LLC | Lotte Chemical USA Corporation | Calcasieu |

**STATE OF LOUISIANA**  
**Board of Commerce and Industry**  
**Wednesday, February 25, 2026**  
**RESTORATION TAX ABATEMENT PROGRAM**  
**Board Meeting - Application Summary**

| APPLICATION<br>NUMBER | COMPANY                  | PARISH           | ESTIMATED    |                                |               |              |              |             |
|-----------------------|--------------------------|------------------|--------------|--------------------------------|---------------|--------------|--------------|-------------|
|                       |                          |                  | INVESTMENT   | FIRST YEAR<br>TAX<br>EXEMPTION | NEW PERMANENT |              | CONSTRUCTION |             |
|                       |                          |                  |              |                                | JOBS          | SALARIES     | JOBS         | SALARIES    |
| 20230182-RTA          | 2400 Napoleon Ave LLC    | Orleans          | \$1,501,400  | \$31,687                       | 40            | \$850,000    | 0            | \$0         |
| 20240290-RTA          | CAZALOT YVONNE M         | Orleans          | \$449,894    | \$6,028                        | 0             | \$0          | 33           | \$300,461   |
| 20250533-RTA          | Hub City Plaza LLC       | Lafayette        | \$23,113,805 | \$364,771                      | 5             | \$210,000    | 30           | \$1,248,000 |
| 20250517-RTA          | Rolf Preservation Works  | Jefferson        | \$80,000     | \$1,144                        | 2             | \$80,000     | 2            | \$200,000   |
| 20250069-RTA          | Vagabond Properties, LLC | East Baton Rouge | \$995,000    | \$17,477                       | 15            | \$750,000    | 25           | \$350,000   |
| TOTALS                |                          | 5                | \$26,140,099 | \$421,107                      | 62            | \$ 1,890,000 | 90           | \$2,098,461 |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
**Wednesday, February 25, 2026**  
**Restoration Tax Abatement Renewals**  
**Board Meeting - Renewal Summary**

| APPLICATION<br>NUMBER | COMPANY             | PARISH       |
|-----------------------|---------------------|--------------|
| 20161122-RTA          | 111 Iberville LLC   | Orleans      |
| 20190058-RTA          | DLFP, LLC           | Natchitoches |
| 20161637-RTA          | Shreveport REO, LLC | Caddo        |
| TOTAL                 |                     | 3            |

**STATE OF LOUISIANA**  
**Board of Commerce and Industry**  
**Wednesday, February 25, 2026**  
**Restoration Tax Abatement Program**

**SPECIAL REQUESTS**

**Transfer of Ownership**

| <b>Contract Number</b> | <b>Former Owner</b>            | <b>New Owner</b>       | <b>Parish</b> |
|------------------------|--------------------------------|------------------------|---------------|
| 20210451-RTA           | Robertson Street Ventures, LLC | 3720 Robertson St. LLC | Jefferson     |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
**Wednesday February 25, 2026**  
**Enterprise Zone Applications**  
**Board Meeting - Application Summary**

| Application<br>Number | Company                                          | Parish      | Estimated     |       |       |             |             |                |              |              |
|-----------------------|--------------------------------------------------|-------------|---------------|-------|-------|-------------|-------------|----------------|--------------|--------------|
|                       |                                                  |             |               |       |       |             |             |                | Construction |              |
|                       |                                                  |             | Investment    | State | Local | ITC         | New<br>Jobs | 5 Yr. Salaries | Jobs         | Salaries     |
| 20170403-EZ           | Chevron Oronite Company, LLC                     | Plaquemines | \$72,472,669  | \$0   | \$0   | \$1,100,000 | 11          | \$3,740,000    | 135          | \$8,750,000  |
| 20230034-EZ           | Franc. Miss. of Our Lady Health System           | Ouachita    | \$78,428,670  | \$0   | \$0   | \$1,176,430 | 183         | \$39,700,000   | 100          | \$5,000,000  |
| 20190493-EZ           | Franc. Miss. of Our Lady Health System, Inc.     | E. B. R.    | \$7,606,132   | \$0   | \$0   | \$114,092   | 44          | \$9,400,000    | 20           | \$1,000,000  |
| 20141324-EZ           | Franciscan Miss. of Our Lady Health System, Inc. | E. B. R.    | \$41,948,123  | \$0   | \$0   | \$629,222   | 94          | \$18,800,000   | 25           | \$1,250,000  |
| 20200451-EZ           | Heritage Manor Stratmore Nurs. & Rehab. Ctr.     | Caddo       | \$181,956     | \$0   | \$0   | \$2,729     | 33          | \$5,250,000    | 0            | \$0          |
| 20210145-EZ           | Heritage Manor West, LLC                         | Caddo       | \$0           | \$0   | \$0   | \$0         | 26          | \$4,305,000    | 0            | \$0          |
| 20210043-EZ           | Louisiana Fish Fry Products, Ltd.                | E. B. R.    | \$4,273,644   | \$0   | \$0   | \$64,104    | 8           | \$1,208,745    | 0            | \$0          |
| 20220516-EZ           | Performance Contractors, Inc.                    | W. B. R.    | \$1,410,495   | \$0   | \$0   | \$21,157    | 18          | \$8,916,000    | 0            | \$0          |
| 20230119-EZ           | Providence Classical Academy, Inc.               | Bossier     | \$26,020,448  | \$0   | \$0   | \$390,307   | 9           | \$1,350,000    | 0            | \$0          |
| 20230095-EZ           | The National W.W. II Museum, Inc.                | Orleans     | \$66,000,000  | \$0   | \$0   | \$990,000   | 27          | \$10,800,000   | 0            | \$0          |
| <b>TOTALS</b>         |                                                  | 10          | \$298,342,137 | \$0   | \$0   | \$4,488,041 | 453         | \$103,469,745  | 280          | \$16,000,000 |

## Enterprise Zone Program

C & I Board Meeting

February 25, 2026

Special Request Summary

### Contract Termination Request

In accordance with Section §717.D of the Enterprise Zone Program rules, a business may submit a request to terminate their Enterprise Zone contract if: 1. the contracts have been in effect for at least 30 months; 2. the business has met all of the requirements of the program, which includes timely filing of all program forms, documents, and appropriate fees. **AUTHORITY NOTE:** Promulgated in accordance with R.S. 51:1786(5). **HISTORICAL NOTE:** Promulgated by the Department of Economic Development, Office of Business Development, LR 29:2301 (November 2003), amended LR 37:2373 (August 2011).

The following contracts were previously approved by the Board of Commerce & Industry, and the contract holders listed below have submitted a request to terminate their Enterprise Zone contracts. The Contractee understands Board decision is final and contracts cannot be reinstated or reactivated.

| Project No. | Company Name                                 | Parish    | Existing Contract Period | Requested Termination Date |
|-------------|----------------------------------------------|-----------|--------------------------|----------------------------|
| 20160735-EZ | Associated Mooring, LLC                      | St. James | 12/13/2021-12/12/2026    | 12/12/2024                 |
| 20200465-EZ | Conrad Shipyard Amelia, LLC                  | St. Mary  | 02/13/2022-02/12/2027    | 02/12/2025                 |
| 20120782-EZ | Our Lady of the Lake Regional Medical Center | E. B. R.  | 04/20/2012-04/19/2017    | 10/19/2014                 |
| 20210172-EZ | Syngenta Crop Protection, LLC                | Iberville | 7/1/2021 - 6/30/2026     | 01/01/2024                 |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption (2018 Rules) Applications**  
Board Meeting - 2018 Rules Application Summary

| APPLICATION<br>NUMBER | COMPANY                  | PARISH    | INVESTMENT   | AD VALOREM<br>(80% TAX<br>RELIEF)<br>FIRST YEAR OF<br>EXEMPTION<br>(ESTIMATE) | AD VALOREM<br>(20% TAXES<br>COLLECTED)<br>FIRST YEAR OF<br>EXEMPTION<br>(ESTIMATE) | NEW PERMANENT |             | CONSTRUCTION |           | NAICS  | LATE |
|-----------------------|--------------------------|-----------|--------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------|-------------|--------------|-----------|--------|------|
|                       |                          |           |              |                                                                               |                                                                                    | JOBS          | SALARIES    | JOBS         | SALARIES  |        |      |
| 20230367-A-ITE        | Cyber Square, LLC        | Bossier   | \$12,024,987 | \$170,259                                                                     | \$42,565                                                                           | 30            | \$1,500,000 | 0            | \$0       | 327999 |      |
| 20210383-A-ITE        | Skyfall Biologicals, LLC | Ascension | \$27,841,641 | \$356,317                                                                     | \$89,079                                                                           | 28            | \$2,305,882 | 15           | \$350,000 | 325320 |      |
| TOTALS                |                          | 2         | \$39,866,628 | \$526,576                                                                     | \$131,644                                                                          | 58            | \$3,805,882 | 15           | \$350,000 |        |      |

**\*\* §503. Advance Notification; Application**

C. An application for tax exemption may be filed with the department on the prescribed form, subject to the following conditions:

6. If the application is submitted after the filing deadline, the term of exemption available under an initial contract and renewal thereof shall be reduced by one year for each year or portion thereof that the application is late, up to a maximum reduction up to the maximum remaining term. The board may impose any other penalty for late filing that it deems appropriate.

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption (2024 Emergency Rules) Applications**  
Board Meeting - 2024 Emergency Rules Application Summary

| APPLICATION<br>NUMBER | COMPANY                            | PARISH      | INVESTMENT   | AD VALOREM<br>(80% TAX RELIEF)<br>FIRST YEAR OF<br>EXEMPTION<br>(ESTIMATE) | AD VALOREM<br>(20% TAXES<br>COLLECTED)<br>FIRST YEAR OF<br>EXEMPTION<br>(ESTIMATE) | NAICS  |
|-----------------------|------------------------------------|-------------|--------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------|
| 20230041-ITE          | Ascentek, Inc.                     | Caddo       | \$925,868    | \$18,124                                                                   | \$4,531                                                                            | 325998 |
| 20250002-ITE          | BOXY LLC dba US Frame Factory      | St. Martin  | \$3,160,008  | \$47,637                                                                   | \$11,909                                                                           | 332114 |
| 20240201-ITE          | Dow Hydrocarbons and Resources LLC | St. Charles | \$20,592,765 | \$312,289                                                                  | \$78,072                                                                           | 325110 |
| 20240167-ITE          | Louisiana Plastic Industries, Inc. | Ouachita    | \$3,061,342  | \$37,462                                                                   | \$9,366                                                                            | 325211 |
| TOTALS                |                                    | 4           | \$27,739,983 | \$415,512                                                                  | \$103,878                                                                          |        |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption (2025 Rules) Project Applications**  
Board Meeting - 2025 Rules Project Application Summary

| PROJECT APPLICATION NUMBER | COMPANY                                      | PARISH           | INVESTMENT      | AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE) | AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION (ESTIMATE) | LOCAL ITEP COMMITTEE (LIC) DECISION | NAICS  |
|----------------------------|----------------------------------------------|------------------|-----------------|----------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------|--------|
| 20250289-ITE               | 1001 Hwy 182, LLC                            | Lafayette        | \$5,027,926     | \$65,362                                                       | \$16,341                                                            | DA                                  | 551112 |
| 20250636-ITE               | ACADIANA MANUFACTURING LLC                   | Iberia           | \$685,000       | \$9,042                                                        | \$2,261                                                             | RE                                  | 332170 |
| 20250570-ITE               | Ascentek, Inc.                               | Caddo            | \$47,000,000    | \$1,044,810                                                    | \$261,203                                                           | DA                                  | 325998 |
| 20250248-ITE               | C&C MARINE AND REPAIR LLC                    | Plaquemines      | \$13,000,000    | \$138,821                                                      | \$34,705                                                            | RE                                  | 336611 |
| 20250564-ITE               | Exxon Mobil Corporation                      | West Baton Rouge | \$21,650,000    | \$320,983                                                      | \$80,246                                                            | DA                                  | 324191 |
| 20250667-ITE               | Exxon Mobil Corporation                      | East Baton Rouge | \$516,000,000   | \$7,279,470                                                    | \$1,819,868                                                         | RE                                  | 324110 |
| 20250541-ITE               | Gillis New Energy Solutions, LLC             | Beauregard       | \$232,750,000   | \$4,398,975                                                    | \$1,099,744                                                         | DA                                  | 325120 |
| 20250559-ITE               | Lexicon Inc. dba Steel Fabricators of Monroe | Ouachita         | \$604,000       | \$9,842                                                        | \$2,461                                                             | DA                                  | 332312 |
| 20250519-ITE               | Linde Inc.                                   | Ascension        | \$422,000,000   | \$7,602,963                                                    | \$1,900,741                                                         | RE                                  | 325120 |
| 20250593-ITE               | MCILHENNY COMPANY                            | Iberia           | \$1,668,000     | \$19,125                                                       | \$4,781                                                             | DA                                  | 311941 |
| 20250600-ITE               | Morton Salt Inc.                             | Iberia           | \$2,000,000     | \$22,920                                                       | \$5,730                                                             | RE                                  | 325998 |
| 20250637-ITE               | Morton Salt Inc.                             | Iberia           | \$1,150,000     | \$13,410                                                       | \$3,353                                                             | RE                                  | 325998 |
| 20250622-ITE               | Packaging Corporation of America             | Beauregard       | \$2,975,400     | \$44,676                                                       | \$11,169                                                            | DA                                  | 322130 |
| 20250623-ITE               | Packaging Corporation of America             | Beauregard       | \$3,749,800     | \$56,303                                                       | \$14,076                                                            | DA                                  | 322130 |
| 20250624-ITE               | Packaging Corporation of America             | Beauregard       | \$4,948,600     | \$74,303                                                       | \$18,576                                                            | DA                                  | 322130 |
| 20250482-ITE               | Parish Brewing Company, LLC                  | Lafayette        | \$7,250,000     | \$94,232                                                       | \$23,558                                                            | DA                                  | 312120 |
| 20250582-ITE               | Pipe & Steel Industrial Fabricators, Inc.    | Livingston       | \$5,000,000     | \$77,100                                                       | \$19,275                                                            | DA                                  | 331210 |
| 20250614-ITE               | Precision Fab and Machine, LLC               | Ascension        | \$1,850,000     | \$27,775                                                       | \$6,944                                                             | RE                                  | 332710 |
| 20250610-ITE               | Skyfall Biologicals, LLC                     | Ascension        | \$2,575,000     | \$41,194                                                       | \$10,299                                                            | RE                                  | 325320 |
| 20250580-ITE               | Stuller, Inc.                                | Lafayette        | \$4,400,000     | \$69,432                                                       | \$17,358                                                            | DA                                  | 339910 |
| 20250611-ITE               | Valero Refining-Meraux, LLC                  | St. Bernard      | \$6,400,000     | \$146,016                                                      | \$36,504                                                            | DA                                  | 324110 |
| TOTALS                     |                                              | 21               | \$1,302,683,726 | \$21,556,754                                                   | \$5,389,189                                                         |                                     |        |

| Local ITEP Committee (LIC) Recommendation Key |                                                                                                                       |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| RE (Recommend)                                | LIC issued a Resolution recommending approval                                                                         |
| NR (Not Recommend)                            | LIC issued a Resolution not recommending approval                                                                     |
| DA (Deemed Accepted)                          | LIC did not take action or issue a Resolution by deadline; Project Application "deemed accepted" per §549(D) of rules |

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption (Pre-EO) Renewal Applications**  
Board Meeting - Pre-EO Renewal Summary

| APPLICATION<br>NUMBER | COMPANY                         | PARISH    | INVESTMENT      | AD VALOREM<br>(TAX RELIEF)<br>FIRST YEAR OF<br>RENEWAL WITH<br>DEPRECIATION<br>(ESTIMATE) | NUMBER OF FULL TIME<br>EMPLOYEES<br>(AS REPORTED BY COMPANY) |         | NAICS  |
|-----------------------|---------------------------------|-----------|-----------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------|--------|
|                       |                                 |           |                 |                                                                                           | FIRST YEAR OF<br>EXEMPTION                                   | CURRENT |        |
| 20130429-ITE          | Cameron LNG, LLC                | Cameron   | \$3,987,283,587 | \$64,552,427                                                                              | 62                                                           | 304 *   | 325120 |
| 20130429-PT-ITE       | Cameron LNG, LLC                | Calcasieu | \$177,159,140   | \$1,856,671                                                                               | 0                                                            | 0 *     | 325120 |
| 20161522-ITE          | Entergy Louisiana, LLC - Nelson | Calcasieu | \$789,877,245   | \$9,831,495                                                                               | 0                                                            | 28      | 221112 |
| 20110659-I-PT-ITE     | Sabine Pass LNG, LP             | Cameron   | \$22,548,903    | \$316,045                                                                                 | 412                                                          | 413 *   | 325120 |
| 20110659-I-ITE        | Sabine Pass Liquefaction, LLC   | Cameron   | \$36,262,664    | \$508,258                                                                                 | 0                                                            | 0 *     | 325120 |
| 20150910-ITE          | Shintech Louisiana LLC          | Iberville | \$1,482,597,614 | \$16,737,712                                                                              | 349                                                          | 662     | 325211 |
| TOTALS                |                                 | 6         | \$6,495,729,153 | \$93,802,608                                                                              | 823                                                          | 1,407   |        |

\*New jobs associated with multiple applications/projects at the same site

**\*\*§505. Miscellaneous Capital Additions**

A. Miscellaneous capital addition (MCA) is an accumulation of capital assets placed in service during the previous ad valorem tax year. An MCA must be part of a project that is completed within an 18 month period, and may not exceed \$5,000,000.

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption (2017 Rules) Renewal Applications**  
Board Meeting - 2017 Rules Renewal Summary

| APPLICATION<br>NUMBER | COMPANY                          | PARISH    | INVESTMENT    | AD VALOREM<br>(TAX RELIEF)<br>FIRST YEAR OF<br>RENEWAL WITH<br>DEPRECIATION<br>(ESTIMATE) | NUMBER OF FULL TIME<br>EMPLOYEES<br>(AS REPORTED BY COMPANY) |         | ANNUAL COMPLIANCE<br>(SUMMARY OF INITIAL TERM) |                     |                     |                     | NAICS  |
|-----------------------|----------------------------------|-----------|---------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------|------------------------------------------------|---------------------|---------------------|---------------------|--------|
|                       |                                  |           |               |                                                                                           | FIRST YEAR OF<br>EXEMPTION                                   | CURRENT | REPORTING<br>YEAR 1                            | REPORTING<br>YEAR 2 | REPORTING<br>YEAR 3 | REPORTING<br>YEAR 4 |        |
| 20170493-ITE          | Air Products and Chemicals, Inc. | Ascension | \$165,887,173 | \$1,945,434                                                                               | 0                                                            | 18      | CP                                             | CP                  | CP                  | CP                  | 325120 |
| TOTAL                 |                                  | 1         | \$165,887,173 | \$1,945,434                                                                               | 0                                                            | 18      |                                                |                     |                     |                     |        |

| Annual Compliance Summary Key          |                                                                                                                           |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| CP (Compliant)                         | Company was compliant with all job/payroll requirements for the reporting year                                            |
| NC (Non-Compliant)                     | Company was non-compliant with job and/or payroll requirements for the reporting year                                     |
| NCL (Non-Compliant - Late Filing Only) | Company was compliant with all job/payroll requirements for the reporting year; however, non-compliant due to filing late |
| N/A (Not Applicable)                   | Company was not required to submit compliance for this reporting year                                                     |

\*New jobs associated with multiple applications/projects at the same site

**§529. Renewal of Tax Exemption Contract**

C. The board shall have the option of submitting a board approved renewal application to the local governmental entities for approval in accordance with the procedures for approval of the initial exemption contract.

D. The term of the renewal contract shall be reduced by one year for each calendar month, or portion thereof, that the renewal application is filed late. The board may impose any other penalty for late renewal submission that it deems appropriate.

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption Renewal Applications (2018 Rules)**  
Board Meeting - 2018 Rules Renewal Summary

| APPLICATION<br>NUMBER | COMPANY                     | PARISH           | INVESTMENT   | AD VALOREM<br>(TAX RELIEF)<br>FIRST YEAR OF<br>RENEWAL WITH<br>DEPRECIATION<br>(ESTIMATE) | NUMBER OF FULL TIME<br>EMPLOYEES<br>(AS REPORTED BY COMPANY) |         | ANNUAL COMPLIANCE<br>(SUMMARY OF INITIAL TERM) |                     |                     |                     | NAICS  |
|-----------------------|-----------------------------|------------------|--------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------|------------------------------------------------|---------------------|---------------------|---------------------|--------|
|                       |                             |                  |              |                                                                                           | FIRST YEAR OF<br>EXEMPTION                                   | CURRENT | REPORTING<br>YEAR 1                            | REPORTING<br>YEAR 2 | REPORTING<br>YEAR 3 | REPORTING<br>YEAR 4 |        |
| 20190019-ITE          | ASH Industries, Inc.        | Lafayette        | \$471,143    | \$4,317                                                                                   | 40                                                           | 92      | CP                                             | CP                  | CP                  | CP                  | 326199 |
| 20180501-ITE          | Alliance Compressors LLC    | Natchitoches     | \$8,606,932  | \$71,808                                                                                  | 487                                                          | 605     | CP                                             | CP                  | CP                  | CP                  | 333415 |
| 20190355-A-ITE        | CF Industries Nitrogen, LLC | Ascension        | \$3,419,022  | \$32,377                                                                                  | 498                                                          | 608     | NCL                                            | CP                  | CP                  | CP                  | 325311 |
| 20190168-ITE          | Fabricated Steel Products   | East Baton Rouge | \$2,757,586  | \$29,742                                                                                  | 54                                                           | 64      | CP                                             | CP                  | CP                  | CP                  | 332313 |
| 20180502-ITE          | Sierra Frac Sand            | Bossier          | \$11,034,416 | \$116,032                                                                                 | 20                                                           | 26      | CP                                             | CP                  | CP                  | CP                  | 327999 |
| 20170205-ITE          | Westlake Vinyls Company, LP | Ascension        | \$69,393,318 | \$621,016                                                                                 | 175                                                          | 244     | CP                                             | CP                  | CP                  | CP                  | 325211 |
| TOTALS                |                             | 6                | \$95,682,417 | \$875,292                                                                                 | 1,274                                                        | 1,639   |                                                |                     |                     |                     |        |

| Annual Compliance Summary Key          |                                                                                                                           |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| CP (Compliant)                         | Company was compliant with all job/payroll requirements for the reporting year                                            |
| NC (Non-Compliant)                     | Company was non-compliant with job and/or payroll requirements for the reporting year                                     |
| NCL (Non-Compliant - Late Filing Only) | Company was compliant with all job/payroll requirements for the reporting year; however, non-compliant due to filing late |
| N/A (Not Applicable)                   | Company was not required to submit compliance for this reporting year                                                     |

\*New jobs associated with multiple applications/projects at the same site

**§529. Renewal of Tax Exemption Contract**

C. The board shall have the option of submitting a board approved renewal application to the local governmental entities for approval in accordance with the procedures for approval of the initial exemption contract.

D. The term of the renewal contract shall be reduced by one year for each calendar month, or portion thereof, that the renewal application is filed late. The board may impose any other penalty for late renewal submission that it deems appropriate.

**CHANGE IN LOCATION ONLY**

The following requests a CHANGE IN LOCATION ONLY on the referenced active contracts:

| COMPANY NAME<br>CONTRACT NUMBER(S)                        | PREVIOUS LOCATION                      | PARISH(ES) |
|-----------------------------------------------------------|----------------------------------------|------------|
|                                                           | NEW LOCATION                           |            |
| Louisiana LNG Infrastructure LLC<br>Contract(s): 20161566 | Global Drive<br>Sulphur, LA 70665      | Calcasieu  |
|                                                           | 3000 Global Drive<br>Sulphur, LA 70665 | Calcasieu  |

**TRANSFER OF TAX EXEMPTION CONTRACT**

The following companies request a TRANSFER OF TAX EXEMPTION CONTRACT on the referenced active contracts:

| FORMER OWNER                                            | NEW OWNER                    | PARISH    |
|---------------------------------------------------------|------------------------------|-----------|
| KMe St. James Holdings, LLC<br>Contract(s): 20141117-PT | Koch Methanol St. James, LLC | St. James |

**CANCELLATION OF CONTRACT**

Staff requests cancellation of the following contracts:

| COMPANY NAME<br>CONTRACT NUMBER(S)                   | REASON FOR CANCELLATION                                                                                                                                                     | PARISH     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Delta Treatment Systems LLC<br>Contract(s): 20220424 | LED is notifying the Board of a breach of contract resulting from the company's failure to immediately inform the Department of a change in the project's planned location. | Livingston |

**§533. Reporting Requirements for Changes in Operations**

A. The department is to be notified immediately of any change which affects the tax exemption contract. This includes, but is not limited to, any changes in the ownership or operational name of a firm holding a tax exemption contract. A fee of \$250 shall be filed with a request for any contract amendment, including but not limited to, a change of ownership, change in name, or change in location. The board may consider restrictions or cancellation of a contract for cessation of the manufacturing operation, or retirement of any portion of the exempted equipment. Failure to report any material changes constitutes a breach of contract and, with approval by the board, shall result in restriction or termination.

**"Opt Out" Jobs, Payroll, & Compliance Components Exhibit A Amendment**

The following companies request to "opt out" of jobs, payroll, & compliance components of existing Exhibit A agreements for the following active contracts following the 2017 or 2018 Rules:

| COMPANY NAME<br>CONTRACT NUMBER(S)                        |
|-----------------------------------------------------------|
| Crying Eagle Brewing Company LLC<br>Contract(s): 20220397 |

## SPECIAL REQUESTS

● **Placid Refining Company, LLC (Contract #20240305-ITE):**

Placid Refining Company, LLC is requesting to have future Phase Applications be allowed as part of Contract #20240305-ITE to accommodate assets being placed in service in multiple calendar years. Under the 2024 Emergency Rules, an Exhibit A agreement is not required to be part of the contract and at the time of the original Application, the company did not anticipate Phase Applications; therefore, this information was not included on the Application presented to and approved by BCI on 2/26/25.

From the Company:

*"Placid Refining Company LLC entered the above referenced Industrial Tax Exemption Contract with the State of Louisiana, effective December 12, 2024.*

*All the projects on contract 20240305-ITE were part of the 2024 budget. Several assets were put into service in 2024 while some were put into service in early 2025 due to timing of equipment delivery. The largest project is a three-year project that started in 2024 with the expectations to be in service in Q4 2026. The latest this project would be put into service is Q1 2027.*

*We kindly request that the Board allow Phase Applications to be submitted as a part of this contract to accommodate assets being placed in service in multiple calendar years."*

● **BASF Corporation (Contract #20190262-ITE):**

BASF Corporation is requesting to amend their existing Exhibit A agreement for Contract #20190262-ITE to add a six-month extension to the two-year grace period provided in Section 6.01(B)(1), resulting in a two-and-a-half-year grace period. This extension would allow for the Commencement of Operations of the MDI Plant Expansion by December 31, 2026.

From the Company:

*"Please accept this letter as BASF Corporation's ("BASF") formal request to amend Exhibit A to Industrial Tax Exemption Contract No. 20190262-ITE.*

*The ITEP application for the MDI Plant Expansion was approved by the Board of Commerce & Industry at its December 13, 2019 meeting. At the time of approval, the project was scheduled to commence on June 1, 2020, with an estimated completion date of June 30, 2024. Due to the impacts of the COVID-19 pandemic, the project did not begin as originally planned in 2020 and ultimately commenced in mid-2022. As of December 31, 2025, construction for the project is in progress, with a significant portion completed.*

*Section 6.01(B)(1) of Exhibit A provides that Commencement of Operations shall occur within a two-year period beginning on the date identified in Section 4.02(A), June 30, 2024. However, due to ongoing supply chain and logistical delays caused by water levels of the Mississippi River, which delayed the shipment of required equipment and materials to the project site, the Commencement of Operations will extend beyond June 30, 2026.*

*Accordingly, BASF respectfully requests that an extension of six months be added to the two-year grace period provided under Exhibit A, Section 6.01(B)(1), resulting in a two-and-a-half-year grace period and allowing for Commencement of Operations of the MDI Plant Expansion by December 31, 2026."*

**SPECIAL REQUESTS (Continued)****• Commonwealth LNG, LLC (Contract #20180509-ITE):**

Commonwealth LNG, LLC is requesting to amend their existing Exhibit A agreement Section 4.02(A) for Contract #20220302-ITE to state the Commencement of Operations will begin by no later than December 31, 2031. Commonwealth is also requesting to account for Phase Applications for assets estimated to be placed in service in 2028, 2029, 2030, and 2031, that were not previously accounted for.

From the Company:

*"On July 15, 2019, the State of Louisiana ("State") executed Contract 20180509-ITE ("the Contract") with Commonwealth LNG, LLC ("Commonwealth" or the "Company") for the Company's then proposed investment of \$3.9 billion to construct an LNG export facility with capacity of approximately 8.4 million tonnes per annum ("mtpa") in Cameron Parish ("the Project"). Due to multiple unforeseen events, including the pandemic and its resulting impact on the global LNG market and the Biden Administration's January 2024 pause on the issuance of new export approvals for LNG facilities, Commonwealth's project timeline has been significantly delayed. As a result, the Company was unable to commence Operations<sup>1</sup> by December 31, 2024, as it had anticipated in Exhibit A of the Contract.*

*In the past 18 months, however, the Company has made significant progress in advancing the Project to commencement of construction, including:*

- Raised the required remaining development capital through the sale of the company to funds managed by Kimmeridge Energy Management in June of 2024*
- Bolstered development and construction capital through the sale of a minority interest in the parent company to Mubadala Energy in August 2025*
- During 2025, entered into long-term, LNG sale and purchase agreements with multiple creditworthy buyers, including Glencore Ltd., Petronas LNG, Ltd., JERA Co., Inc. and EQT Corporation, for 5 mtpa in aggregate*
- Received our FERC Final Order to construct and operate the facility on June 18, 2025 and our DOE Non-FTA Export Authorization on August 29, 2025*
- Requested and received from the FERC an extension of time (to December 2031) to complete the project*
- Executed a Turnkey Agreement for the Engineering, Procurement and Construction of the Project with Technip Energies USA, Inc., a major global contractor*
- Issued limited notices to proceed to Technip for engineering and procurement in August and November of this year*
- Launched a third-party equity process in October of 2025 which has resulted in late stage negotiations with highly reputable institutional investors*
- Launched debt raise with the goal of closing the financing and beginning construction in Q1 2026*

*In furtherance of its efforts to achieve a positive financial investment decision, the Company is seeking to provide certainty to existing and potential investors, and to ensure alignment between Exhibit A and the Project's current timeline. Accordingly, the Company formally requests that Section 4.02(A) of Exhibit A of the Contract be amended to state that commencement of Operations will begin by no later than December 31, 2031.*

*Commonwealth also formally requests that the Department take notice of the fact that the Project will be constructed in phases conducted over an approximate four-year period. We recently noticed that this election was missed on the application. We estimate that assets will be placed in service during 2028, 2029, 2030 and 2031."*

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, February 25, 2026  
**Industrial Tax Exemption (2018 Rules) Contracts**  
Board Meeting - 2018 Rules Non-Compliance Summary

| CONTRACT NUMBER | COMPANY                        | PARISH           | INVESTMENT   | AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE) | AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION (ESTIMATE) | CONTRACT REPORTING PERIOD | EXHIBIT A JOB CREATION/RETENTION REQUIREMENTS |              | ACTUAL JOB CREATION/RETENTION |              | LOCAL RECOMMENDATION (IF APPLICABLE) |              |         |              | LATE FILINGS**      |                          |
|-----------------|--------------------------------|------------------|--------------|----------------------------------------------------------------|---------------------------------------------------------------------|---------------------------|-----------------------------------------------|--------------|-------------------------------|--------------|--------------------------------------|--------------|---------|--------------|---------------------|--------------------------|
|                 |                                |                  |              |                                                                |                                                                     |                           | JOBS                                          | SALARIES     | JOBS                          | SALARIES     | PARISH/ POLICE JURY                  | SCHOOL BOARD | SHERIFF | MUNICIPALITY | COMPLIANCE DUE DATE | COMPLIANCE RECEIVED DATE |
| 20180323-ITE    | Bagwell Energy Services, Inc.  | Iberia           | \$3,104,783  | \$28,949                                                       | \$7,237                                                             | 2023                      | 120                                           | \$8,400,000  | 38                            | \$2,310,318  | NR                                   | NR           | N/A*    | N/A          |                     |                          |
| 20180323-A-ITE  | Bagwell Energy Services, Inc.  | Iberia           | \$970,091    | \$9,223                                                        | \$2,306                                                             | 2023                      | 120                                           | \$8,400,000  | 38                            | \$2,310,318  | NR                                   | NR           | N/A*    | N/A          |                     |                          |
| 20180323-B-ITE  | Bagwell Energy Services, Inc.  | Iberia           | \$1,186,843  | \$11,284                                                       | \$2,821                                                             | 2023                      | 120                                           | \$8,400,000  | 38                            | \$2,310,318  | NR                                   | NR           | N/A*    | N/A          |                     |                          |
| 20200177-ITE    | Birla Carbon USA Inc.          | St. Mary         | \$15,890,000 | \$209,271                                                      | \$52,318                                                            | 2022                      | 4                                             | \$300,000    | 4                             | \$391,815    | NR                                   | NR           | NR      | N/A          | 6/29/2023           | 6/30/2023                |
| 20200177-ITE    | Birla Carbon USA Inc.          | St. Mary         | \$15,890,000 | \$209,271                                                      | \$52,318                                                            | 2024                      | 4                                             | \$300,000    | 4                             | \$493,708    | NR                                   | NR           | NR      | N/A          | 6/29/2025           | 9/10/2025                |
| 20190349-ITE    | Custom Metal Works Inc         | East Baton Rouge | \$930,000    | \$14,014                                                       | \$3,504                                                             | 2022                      | 2                                             | \$60,000     | 0                             | \$0          | NR                                   | NR           | NR      | N/A          | 4/30/2023           | 6/21/2023                |
| 20190349-ITE    | Custom Metal Works Inc         | East Baton Rouge | \$930,000    | \$14,014                                                       | \$3,504                                                             | 2023                      | 2                                             | \$60,000     | 0                             | \$0          | NR                                   | NR           | NR      | N/A          | 4/30/2024           | 6/26/2024                |
| 20190349-ITE    | Custom Metal Works Inc         | East Baton Rouge | \$930,000    | \$14,014                                                       | \$3,504                                                             | 2024                      | 2                                             | \$60,000     | 0                             | \$0          | NR                                   | NR           | NR      | N/A          |                     |                          |
| 20190285-ITE    | Frymaster LLC                  | Caddo            | \$6,000,000  | \$116,942                                                      | \$29,236                                                            | 2022                      | 346                                           | \$19,578,440 | 326                           | \$22,691,259 | NR                                   | NR           | NR      | NR           |                     |                          |
| 20180108-ITE    | Gator Millworks, Inc.          | Livingston       | \$6,932,196  | \$99,824                                                       | \$24,956                                                            | 2024                      | 5                                             | \$250,000    | 5                             | \$94,775     | TNA                                  | NR           | NR      | N/A          |                     |                          |
| 20200178-ITE    | Gulf Island LLC                | Terrebonne       | \$3,275,943  | \$34,162                                                       | \$8,541                                                             | 2022                      | 2                                             | \$80,000     | 0                             | \$0          | NR                                   | NR           | TNA     | N/A          |                     |                          |
| 20200178-ITE    | Gulf Island LLC                | Terrebonne       | \$3,275,943  | \$34,162                                                       | \$8,541                                                             | 2023                      | 2                                             | \$80,000     | 0                             | \$0          | NR                                   | NR           | TNA     | N/A          |                     |                          |
| 20190393-ITE    | Martco L.L.C.                  | Natchitoches     | \$1,896,116  | \$20,009                                                       | \$5,002                                                             | 2022                      | 5                                             | \$193,393    | 7                             | \$128,939    | NR                                   | NR           | NR      | N/A          |                     |                          |
| 20190099-ITE    | Orion Engineered Carbons, LLC  | St. Mary         | \$68,198,000 | \$1,136,724                                                    | \$284,181                                                           | 2022                      | 4                                             | \$350,000    | 4                             | \$543,319    | NR                                   | NR           | NR      | N/A          | 6/29/2023           | 7/12/2023                |
| 20190099-ITE    | Orion Engineered Carbons, LLC  | St. Mary         | \$68,198,000 | \$1,136,724                                                    | \$284,181                                                           | 2023                      | 4                                             | \$350,000    | 2                             | \$336,508    | NR                                   | NR           | NR      | N/A          | 6/29/2024           | 7/3/2024                 |
| 20190099-ITE    | Orion Engineered Carbons, LLC  | St. Mary         | \$68,198,000 | \$1,136,724                                                    | \$284,181                                                           | 2024                      | 4                                             | \$350,000    | 3                             | \$393,959    | NR                                   | NR           | NR      | N/A          |                     |                          |
| 20180499-ITE    | Procter & Gamble Manufacturing | Rapides          | \$60,271,555 | \$990,430                                                      | \$247,608                                                           | 2021                      | 512                                           | \$38,500,000 | 503                           | \$43,368,173 | NR                                   | NR           | NR      | N/A          |                     |                          |
| 20180499-ITE    | Procter & Gamble Manufacturing | Rapides          | \$60,271,555 | \$990,430                                                      | \$247,608                                                           | 2022                      | 512                                           | \$38,500,000 | 556                           | \$47,511,421 | NR                                   | NR           | NR      | N/A          | 4/30/2023           | 6/27/2023                |
| 20180499-A-ITE  | Procter & Gamble Manufacturing | Rapides          | \$27,490,430 | \$451,745                                                      | \$112,936                                                           | 2020                      | 512                                           | \$38,500,000 | 517                           | \$41,650,651 | NR                                   | NR           | NR      | N/A          | 9/27/2021           | 10/27/2021               |
| 20180499-A-ITE  | Procter & Gamble Manufacturing | Rapides          | \$27,490,430 | \$451,745                                                      | \$112,936                                                           | 2021                      | 512                                           | \$38,500,000 | 503                           | \$43,368,173 | NR                                   | NR           | NR      | N/A          |                     |                          |
| 20180499-A-ITE  | Procter & Gamble Manufacturing | Rapides          | \$27,490,430 | \$451,745                                                      | \$112,936                                                           | 2022                      | 512                                           | \$38,500,000 | 556                           | \$47,511,421 | NR                                   | NR           | NR      | N/A          | 4/30/2023           | 6/27/2023                |
| 20170072-ITE    | Super Insulation L.L.C.        | East Baton Rouge | \$8,496,565  | \$121,953                                                      | \$30,488                                                            | 2020                      | 6                                             | \$210,000    | 5                             | \$197,384    | NR                                   | NR           | NR      | NR           |                     |                          |
| 20170072-ITE    | Super Insulation L.L.C.        | East Baton Rouge | \$8,496,565  | \$121,953                                                      | \$30,488                                                            | 2021                      | 6                                             | \$210,000    | 2                             | \$148,522    | NR                                   | NR           | NR      | NR           |                     |                          |
| 20170072-ITE    | Super Insulation L.L.C.        | East Baton Rouge | \$8,496,565  | \$121,953                                                      | \$30,488                                                            | 2022                      | 6                                             | \$210,000    | 2                             | \$186,526    | DB                                   | NR           | NR      | DB           |                     |                          |
| 20170072-ITE    | Super Insulation L.L.C.        | East Baton Rouge | \$8,496,565  | \$121,953                                                      | \$30,488                                                            | 2023                      | 6                                             | \$210,000    | 3                             | \$187,776    | DB                                   | NR           | NR      | DB           |                     |                          |
| 20161895-ITE    | Stolthaven New Orleans         | Plaquemines      | \$9,849,181  | \$79,778                                                       | \$19,945                                                            | 2018                      | 1                                             | \$20,000     | 2                             | \$108,867    | NR                                   | DB           | NR      | N/A          | 8/23/2020           | 12/22/2021               |
| 20161895-ITE    | Stolthaven New Orleans         | Plaquemines      | \$9,849,181  | \$79,778                                                       | \$19,945                                                            | 2019                      | 1                                             | \$20,000     | 3                             | \$112,931    | NR                                   | DB           | NR      | N/A          | 8/23/2020           | 12/22/2021               |
| 20161895-ITE    | Stolthaven New Orleans         | Plaquemines      | \$9,849,181  | \$79,778                                                       | \$19,945                                                            | 2020                      | 1                                             | \$20,000     | 2                             | \$157,124    | NR                                   | DB           | NR      | N/A          | 4/30/2021           | 12/22/2021               |
| 20161895-ITE    | Stolthaven New Orleans         | Plaquemines      | \$9,849,181  | \$79,778                                                       | \$19,945                                                            | 2021                      | 1                                             | \$20,000     | 1                             | \$85,346     | NR                                   | DB           | NR      | N/A          | 4/30/2022           | 6/28/2022                |
| 20161895-ITE    | Stolthaven New Orleans         | Plaquemines      | \$9,849,181  | \$79,778                                                       | \$19,945                                                            | 2022                      | 1                                             | \$20,000     | 0                             | \$0          | NR                                   | DB           | NR      | N/A          |                     |                          |

TOTALS 30

| Local Governmental Entity (LGE) Recommendation Key |                                                                                          |
|----------------------------------------------------|------------------------------------------------------------------------------------------|
| DB (Defer to Board)                                | LGE defers any decision or action to the Board                                           |
| DP (Default Payment)                               | LGE and company agreed to a payment amount in lieu of further consideration by the Board |
| RT (Reduce Term)                                   | LGE recommends reducing the term of the contract                                         |
| RP (Reduce Annual Percentage)                      | LGE recommends reducing the annual percentage of the contract                            |
| RTP (Reduce Term and Percentage)                   | LGE recommends reducing both the term and annual percentage of the contract              |
| TNA (Take No Action)                               | LGE recommends the Board take no action regarding the non-compliance                     |
| TE (Terminate Exemption)                           | LGE recommends terminating the exemption contract                                        |
| NR (No Response)                                   | LGE did not respond within the 60-day deadline                                           |
| N/A (Not Applicable)                               | Company site is not located within city limits                                           |
| N/A* (Denied at time of Application)               | LGE denied initial exemption                                                             |

\*\* Company failed to timely submit Annual Compliance as required per Section 7.02 of Exhibit A.

\*\*\* Company failed to submit Annual Compliance