

**Calcasieu Parish Industrial Tax Exemption Program
Return on Investment Evaluation**

W.R. Grace & Co., #20210227

Company Investment

| | | |
|-----------------------------|----|------------|
| Annual Payroll | \$ | 375,000 |
| Capital Expenditure (CapEx) | \$ | 13,325,137 |

Exemption Requested

| | |
|----------------------------------|-----|
| Property Taxes years 1-5 | 80% |
| Property Taxes years 6-10 | 80% |

Local Revenue Forgone

| | Total-all Jurisdictions | CPSB portion |
|--|-------------------------|-------------------|
| Property Taxes years 1-5 | \$ 681,039 | \$ 174,392 |
| Property Taxes years 6-10 | \$ 477,349 | \$ 122,234 |
| Total Estimated 10 year Exemption | \$ 1,158,388 | \$ 296,626 |

Revenue Generated over 20 years

| | Total-all Jurisdictions | CPSB portion |
|--------------------------------------|-------------------------|--------------|
| Property Taxes generated over 10 yrs | \$ 289,597 | \$ 74,156 |
| Property Taxes generated over 20 yrs | \$ 892,114 | \$ 228,441 |
| Sales Taxes generated from CapEx | \$ 478,163 | \$ 207,897 |

Factors

| | | | | |
|------------------------|--------------|--------------|--------------|--------------|
| Direct Jobs - 5 | (Annual P/R) | \$ 375,000 | \$ 7,500,000 | -over 20 yrs |
| Indirect Jobs - | | \$ - | | |
| Construction Jobs - 25 | | \$ 1,500,000 | | |

General Considerations

Benefits

- Direct & Indirect Job Creation - Major consideration
- Annual Payroll - Major Consideration
- Construction Jobs
- Sales Taxes generated from construction
- Property Taxes collected during & after ITEP exemption period
- Economic stimulus to area economy

Costs

- Foregone revenue from exempted property tax

Company Name: W.R. Grace & Co.

\$13,325,137

| Sales Taxes | | | | | |
|---------------|-----------------|---------------|-----------------|------------|-----------------|
| 2.50% | 0.75% | 2.50% | 2.50% | 8.25% | Sales Taxable % |
| Parish | Law Enforcement | Schools | City of Sulphur | Total | 62.4075% |
| \$ 207,897.12 | \$ 62,369.14 | \$ 207,897.12 | - \$ | 478,163.38 | |

| | | | | |
|---------------|--------------|---------------|------|------------|
| \$ 207,897.12 | \$ 62,369.14 | \$ 207,897.12 | - \$ | 478,163.38 |
|---------------|--------------|---------------|------|------------|

W.R. Grace & Co
Project ART - OSBL
2200 Bayou D'Inde Pass, Westlake, LA 70669

Start Date: 1/1/2020

End Date: 12/31/2020

| | | |
|------------------------|------------------------|----------|
| Machinery & Equipment: | \$8,315,880.00 | 0.624075 |
| Labor: | \$5,009,257.00 | |
| Total Investment: | <u>\$13,325,137.00</u> | |

| | |
|-----------------------------|----------------------------|
| Local Sales Tax Due @ 5.75% | <u><u>\$478,163.10</u></u> |
|-----------------------------|----------------------------|

Local Sales Tax Breakdown

| | | |
|-----------|-------|----------------------------|
| CPSB | 1.50% | \$124,738.20 |
| CPSB Sal | 0.50% | \$41,579.40 |
| CPSB Sal2 | 0.50% | \$41,579.40 |
| LED | 0.25% | \$20,789.70 |
| LED2 | 0.50% | \$41,579.40 |
| CPPJ#1 | 1.00% | \$83,158.80 |
| CPPJ 4A | 1.50% | \$124,738.20 |
| | | <u><u>\$478,163.10</u></u> |

CALCASIEU PARISH

ITEP IMPACT SUMMARY FOR ALL AFFECTED TAXING BODIES 10 YEARS TAX ABATEMENT AT 80% EXEMPTION years 1-5, 80% years 6-10

Project Name: Project ART-OSBL
Investment Amount: \$13,325,137

Company Name: W.R. Grace & Co., #20210227

DATED: 3/5/20

Ward:
Location: 1800 Davison Road, Sulphur, LA 70665

| Taxing Body | Millage Rate ² | Converted Millage Rate | Year | | | | | | | | | | TOTAL EXEMPTIO AMOUNT |
|--------------------------------------|---------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | | | YEAR 1 EXEMPT AMOUNT | YEAR 2 EXEMPT AMOUNT | YEAR 3 EXEMPT AMOUNT | YEAR 4 EXEMPT AMOUNT | YEAR 5 EXEMPT AMOUNT | YEAR 6 EXEMPT AMOUNT | YEAR 7 EXEMPT AMOUNT | YEAR 8 EXEMPT AMOUNT | YEAR 9 EXEMPT AMOUNT | YEAR 10 EXEMPT AMOUNT | |
| 15 Yr Depreciation Rate ¹ | | | 0.95 | 0.90 | 0.88 | 0.85 | 0.80 | 0.74 | 0.68 | 0.61 | 0.55 | 0.49 | |
| Depreciated Value | | | 12,658,880 | 11,992,623 | 11,726,121 | 11,326,366 | 10,660,110 | 9,860,601 | 9,061,093 | 8,128,334 | 7,328,825 | 6,529,317 | |
| 100% Assessed Value | | | 1,898,832 | 1,798,893 | 1,758,918 | 1,698,955 | 1,599,016 | 1,479,090 | 1,359,164 | 1,219,250 | 1,099,324 | 979,398 | |
| 80% Assessed Value | | 0.8 | 1,519,066 | 1,439,115 | 1,407,134 | 1,359,164 | 1,279,213 | 1,183,272 | 1,087,331 | 975,400 | 879,459 | 783,518 | |
| Assessor | 1.25 | 0.00125 | \$1,899 | \$1,799 | \$1,759 | \$1,699 | \$1,599 | \$1,479 | \$1,359 | \$1,219 | \$1,099 | \$979 | \$14,8 |
| Sheriff | 11.85 | 0.01185 | \$18,001 | \$17,054 | \$16,675 | \$16,106 | \$15,159 | \$14,022 | \$12,885 | \$11,558 | \$10,422 | \$9,285 | \$141,1 |
| School Board ⁴ | 17.00 | 0.01700 | \$25,824 | \$24,465 | \$23,921 | \$23,106 | \$21,747 | \$20,116 | \$18,485 | \$16,582 | \$14,951 | \$13,320 | \$202,5 |
| School Board ^{4A} | 7.90 | 0.00790 | \$12,001 | \$11,369 | \$11,116 | \$10,737 | \$10,106 | \$9,348 | \$8,590 | \$7,706 | \$6,948 | \$6,190 | \$94,1 |
| Parish Government ⁵ | 29.30 | 0.02930 | \$44,509 | \$42,166 | \$41,229 | \$39,824 | \$37,481 | \$34,670 | \$31,859 | \$28,579 | \$25,768 | \$22,957 | \$349,0 |
| Special Districts ⁶ | 29.94 | 0.02994 | \$45,481 | \$43,087 | \$42,130 | \$40,693 | \$38,300 | \$35,427 | \$32,555 | \$29,203 | \$26,331 | \$23,459 | \$356,6 |
| Municipality ⁷ | 0.00 | 0.00000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | 97.24 | 0.09724 | \$147,714 | \$139,940 | \$136,830 | \$132,165 | \$124,391 | \$115,061 | \$105,732 | \$94,848 | \$85,519 | \$76,189 | \$1,158,3 |
| Assessor | 1.25 | 0.00125 | \$475 | \$450 | \$440 | \$425 | \$400 | \$370 | \$340 | \$305 | \$275 | \$245 | \$3,7 |
| Sheriff | 11.85 | 0.01185 | \$4,500 | \$4,263 | \$4,169 | \$4,027 | \$3,790 | \$3,505 | \$3,221 | \$2,890 | \$2,605 | \$2,321 | \$35,2 |
| School Board ⁴ | 17.00 | 0.01700 | \$6,456 | \$6,116 | \$5,980 | \$5,776 | \$5,437 | \$5,029 | \$4,621 | \$4,145 | \$3,738 | \$3,330 | \$50,6 |
| School Board ^{4A} | 7.90 | 0.00790 | \$3,000 | \$2,842 | \$2,779 | \$2,684 | \$2,526 | \$2,337 | \$2,147 | \$1,926 | \$1,737 | \$1,547 | \$23,5 |
| Parish Government ⁵ | 29.30 | 0.02930 | \$11,127 | \$10,542 | \$10,307 | \$9,956 | \$9,370 | \$8,667 | \$7,965 | \$7,145 | \$6,442 | \$5,739 | \$87,2 |
| Special Districts ⁶ | 29.94 | 0.02994 | \$11,370 | \$10,772 | \$10,532 | \$10,173 | \$9,575 | \$8,857 | \$8,139 | \$7,301 | \$6,583 | \$5,865 | \$89,1 |
| Municipality ⁷ | 0.00 | 0.00000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | 97.24 | 0.09724 | \$36,928 | \$34,985 | \$34,207 | \$33,041 | \$31,098 | \$28,765 | \$26,433 | \$23,712 | \$21,380 | \$19,047 | \$289,5 |

SOURCE: Calcasieu Parish Assessor's Office

NOTES:

1. Depreciation is based upon the current 2021 Table 2503.D provided by the Louisiana Tax Commission.
2. Used known millage rates as of the date above and subject to change in the future.
3. Land and inventory are excluded from exemption under ITEP.
4. School Board millage rate total includes the adopted millage rate for [LIST SCHOOL BOARD MILLAGE NAMES]
- 4A. School Board SPECIAL millage rate total includes the adopted millage rate for [LIST SCHOOL BOARD SPECIAL MILLAGE NAMES]
5. Parish Government millage rate total includes the adopted millage rate for [LIST AFFECTED PARISH GOV'T MILLAGE NAMES]
6. Special districts millage rate total includes the adopted millage rate for [LIST SPECIAL DISTRICT NAME(S)]
7. Municipality millage rate total includes the adopted millage rate for [LIST MUNICIPALITY DISTRICT NAME(S)]

ADVANCE RECEIVED DATE:
APPLICATION RECEIVED DATE:
APPLICATION BOARD APPROVAL DATE:
ESTIMATED PROJECT START DATE:
ESTIMATED PROJECT END DATE:
AFFID OF FINAL COST DATE:
CONTRACT EFFECTIVE DATE:
CONTRACT EXPIRATION DATE:
RENEWAL BOARD APPROVAL DATE:
RENEWAL EFFECTIVE DATE:
RENEWAL EXPIRATION DATE:
PCR START DATE:
PCR END DATE:
LEGISLATION RULE:

NOTICE OF ACTION

Notice is hereby given to the Louisiana Department of Economic Development (“Department”) of the following action by Calcasieu Parish School Board pursuant to §503(H)(1) of the Industrial Tax Exemption Program Rules:

XX Industrial Tax Exemption Application #20170227-ITE has been placed on the agenda for a public meeting of Calcasieu Parish School Board, notice of which is attached hereto, thus hereby requesting an additional 30 days to take action on the Application.

 [INSERT ENTITY NAME] has conducted a public meeting on Industrial Tax Exemption Application #20170227-ITE and voted to **APPROVE** the Application.

 [INSERT ENTITY NAME] has conducted a public meeting on Industrial Tax Exemption Application #20170227-ITE and voted to **DENY** the Application.

NOTICE OF THIS ACTION MUST BE GIVEN TO THE DEPARTMENT WITHIN THREE BUSINESS DAYS

Recommended methods of sending notice:

1. Via email to ITEP@la.gov
2. Via facsimile transmission to (225) 342-0142; Attn: Kristin Cheng
3. Via overnight delivery with tracking to:

Louisiana Economic Development
c/o Kristin Cheng
617 N. 3rd St.
11th Floor
Baton Rouge, LA 70802

September 28, 2021

Superintendent Karl Bruchhaus
Attn: Mr. Wilfred Bourne, CFO
Calcasieu Parish School Board
3310 Broad Street
Lake Charles, LA 70615

RE: W. R. Grace & Co.- Conn. dba Grace Davison
Board of Commerce and Industry Approval Notice ("Notice")
Tax Exemption Application #20170227-ITE - \$13,325,137.00

Dear Superintendent Bruchhaus:

This Notice is being provided to you pursuant to the Rules of the Board of Commerce and Industry ("Board"), effective August 20, 2018, specifically Title 13 of the Louisiana Administrative Code, §503(H)(1) ("Rule").

Pursuant to this Rule, the Notice is hereby given that the above-referenced Tax Exemption Application for W. R. Grace & Co.- Conn. dba Grace Davison, attached hereto along with the corresponding Exhibit A, was approved by the Board on Friday, September 24, 2021. Local governmental entities have thirty days to determine whether to take further action on the approval in accordance with the Rule and may provide the necessary notice to LED, timely, using the attached Notice of Action. Any local governmental entity that timely notifies LED that the above-referenced application has been placed on the agenda of a public meeting will have an additional thirty days to make a final determination in accordance with the Rule. If the local governmental entity takes no action or does not provide timely notice of action to LED within the delays provided by the Rule, then the application shall be deemed approved by that entity.

Sincerely,



Kristin Cheng
Program Administrator
Industrial Tax Exemption Program
(225) 342-2083
ITEP@la.gov

c: Assessor, Calcasieu Parish

Industrial Tax Exemption Program Application - (Post Executive Order 2018)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20170227-ITE

Date Received: 3/5/2021

PROJECT INFORMATION

Company: W. R. Grace & Co.- Conn. dba Grace Davison
Project Name: Project ART - OSBL
Project Location: 1800 Davison Road , Sulphur, LA, 70665
Parish: Calcasieu
City Limits?: --

COMPANY INFORMATION

Product Manufactured: This plant manufactures various catalysts The site consists of five major production areas: sodium silicate, additive plants, alumina plant, fluid cracking catalysts and hydroprocessing catalysts..

Manufacturing Process/Activities: Use raw materials to manufacture catalysts through cracking and other chemical reactions. Industrial catalyst manufacturing involves several process steps such as preparation and mixing of solutions or suspensions, crystallization, filtration, washing, mixing and kneading of powders, shaping drying, impregnation and calcination.

GAMING

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? Yes No

If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:

PROJECT DETAILS

NAICS: 325998
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 1/1/2020
Project End Date (ending of construction and/or installation): 12/31/2020
Anticipated date for the commencement of operations of this project: 12/31/2020
Project Description:

Completion of the OSLB connection with hydroprocessing catalyst and alumina functions. Includes such equipment items as instrumentation, boiler, nox analyzer, fans, testing equipment, agitator, conveyor, piping, pumps, caliner and some minor building improvements. This will be the only year cover under this ITE Application as the project is complete.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? Yes No

Calendar Years: 2020

ESTIMATED INVESTMENTS

| | |
|---|-----------------|
| Building & Materials: | \$0.00 |
| Machinery & Equipment: | \$8,315,880.00 |
| Labor & Engineering: | \$5,009,257.00 |
| Estimated Total Investment Amount: | \$13,325,137.00 |
| Less: Restricted Amount: | \$0.00 |
| Total Estimated Investments: | \$13,325,137.00 |

ESTIMATED JOBS

| | | |
|---|-----|---|
| Existing Jobs at Project Site: | 331 | |
| Existing Jobs Statewide: | 563 | |
| Will this project create new jobs? | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| New Direct Jobs: | 5 | |
| Contract Jobs: | 0 | |
| Will new jobs be created in phases? | | |
| Explain: | | |
| Construction Jobs: | 25 | |
| Total Estimated Jobs: | 361 | |
| New Jobs for this phase: | 0 | |
| If no new jobs are being created with this project, will existing jobs be retained? | | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| If yes, provide a compelling reason(s) for retention: | | |

ESTIMATED PAYROLL

| | |
|---|-----------------|
| Existing Jobs Payroll: | \$31,699,288.00 |
| Existing Jobs Statewide Payroll: | \$63,050,604.00 |
| New Direcy Jobs Payroll: | \$375,000.00 |
| Contract Jobs Payroll: | \$0.00 |
| Construction Jobs Payroll: | \$1,500,000.00 |
| Total Estimated Payroll: | \$33,574,288.00 |
| New payroll for current phase: | \$0.00 |

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. 0.0952

This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.)

Note: Proof of Millage/Location form must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 1624051.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC? Yes No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

ESTIMATED BENEFIT

| | |
|---|-----------------|
| Investment Amount: | \$13,325,137.00 |
| x Assessment Percentage: | 0.15 |
| x Millage Rate: | 0.0952 |
| =Annual Exemption | \$190,282.96 |
| Annual Exemption * 5 years at 80% | \$761,131.83 |
| + Annual Exemption * 5 years at 80% | \$761,131.83 |
| =Estimated Ten Year Property Tax Exemption | \$1,522,263.66 |

FEE CALCULATION

| | |
|--|----------------|
| Estimated Ten Year Property Tax Exemption : | \$1,522,263.66 |
| x Rate | 0.005 |
| = Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum) | \$7,611.32 |
| Amount Paid: | \$7,788.55 |
| Amount Due: | \$0.00 |

ATTACHMENTS

| Document Type | Document Name | Date |
|--------------------------------|---|-----------|
| Proof of Millage Rate | Signed 2020 Grace ProofofMillageLocationVerificationForm.pdf | 2/22/2021 |
| Notarized Affidavit | Signed Notarized Affidavit 20170227.pdf | 2/25/2021 |
| Baseline Calculation Worksheet | Signed ITE Employment Baseline Calculation - WR Grace 20170227_Signed030521.pdf | 3/5/2021 |
| Breakdown of Purchases | 2020 ITEBreakdownofPurchases 20170227 v2.xlsx | 3/10/2021 |

PAYMENTS

| Fee Type | Amount Paid | Date Received | Confirmation # | Transaction Type |
|-------------|-------------|---------------|----------------|------------------|
| APPLICATION | \$7,788.55 | 3/5/2021 | ODVV5F8HFZ | visa_credit |

PROJECT CONTACTS

| Contact First Name | Contact Last Name | Email Address | Company Name | Mailing Address | Phone Number | Contact Type |
|--------------------|-------------------|-----------------------------|------------------|---------------------------------------|----------------|--------------------|
| Jennifer | Couste | jennifer.d.couste@grace.com | W.R. Grace & Co. | PO Box 3247 , Lake Charles, LA, 70602 | (337) 583-3573 | Business Signatory |

| Contact First Name | Contact Last Name | Email Address | Company Name | Mailing Address | Phone Number | Contact Type |
|--------------------|-------------------|-----------------------------|-------------------------|--|----------------|--------------|
| Robert | Wege | rwege@sumitcredits.com | SumIt Credits, LLC | PO Box 910 , Watson, LA, 70786 | (225) 664-2160 | Consultant |
| Jesse | Broderick | jbroderick@sumitcredits.com | SumIt Credits, LLC | 330 Veterans Blvd. , Denham Springs, LA, 70726 | (225) 664-2160 | Consultant |
| Tracie | Wilfer | tracie.g.wilfer@grace.com | W.R. Grace & Co. - Conn | 1800 Davison Road , Sulphur, LA, 70665 | (337) 583-3574 | Business |

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: Senior Vice President and CFO

First Name: William C.

Last Name: Dockman

Email Address: bill.dockman@grace.com

CERTIFICATION STATEMENT

I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, **Jennifer D. Couste**

, approve the above information.

Jennifer J. Probst

CONTRACT FOR EXEMPTION OF AD VALOREM TAXES

(Advance Notification # 20170227)

EXHIBIT "A"

AGREEMENT

among

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT

and

W.R. GRACE & CO. – CONN. D/B/A GRACE DIVISION

EXHIBIT "A" AGREEMENT

This Agreement, as of the Effective Date, defined herein, is made among:

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT ("LED"), an agency of the State, represented herein by the Secretary of the Department ("Secretary"); and

W.R. GRACE & CO. – CONN. D/B/A GRACE DIVISION ("Company"), a Connecticut corporation in good standing, and authorized to do business in the State, represented herein by the undersigned duly authorized officer.

(The above are collectively referred to as "Parties" and singularly referred to as "Party".)

WHEREAS, Article VII, Section 21 (F) of the Louisiana Constitution of 1974 provides that the Louisiana Board of Commerce and Industry ("Board"), with the approval of the Governor of the State of Louisiana ("Governor"), may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment on such terms and conditions as the Board, with the approval of the Governor, deems is in the best interest of the State; and

WHEREAS, the Governor has provided the terms and conditions pursuant to which he will approve contracts for the Industrial Tax Exemption ("Exemption"); and the Board has promulgated Rules pursuant to which it will approve contracts, all in accordance with Article VII, Section 21(F); and

WHEREAS, Company has expanded its Manufacturing Establishment located in Calcasieu Parish with the completion of the OSLB connection with hydroprocessing catalyst and alumina functions (the "Project"), and new direct jobs and payroll as hereinafter provided will result from the Company's investment in the Project; and

WHEREAS, Company has filed an Advance Notification for the Project in accordance with the Rules of the Board in order to obtain an exemption from ad valorem taxes in Calcasieu Parish; and

WHEREAS, in exchange for the Exemption, Company agrees to create or maintain such Jobs and Payroll (defined herein-below) and to the other terms and conditions of this Agreement; and

WHEREAS, in accordance with the Board Rules, this Agreement shall be Exhibit A to the Exemption Contract(s) and shall include the number of jobs and payroll to be created and/or retained at the Manufacturing Establishment and the term of the Exemption; and

WHEREAS, the Secretary projects that the return on investment to the State and Local Governmental Entities from the Manufacturing Establishment will exceed the benefit of the Exemption as set forth in the terms hereinafter provided, considering a multitude of factors, including but not limited to the following: capital expenditure, direct payroll tax revenue, indirect payroll tax revenue, and additional indirect tax revenue streams such as property tax, sales tax, other payroll tax, and other local taxes associated with jobs supporting the Project; and

WHEREAS, this Agreement serves a public purpose and is in the public interest of the State and its citizens;

THEREFORE, IT IS AGREED:

ARTICLE I DEFINITIONS

Section 1.01 Definitions

"Advance Notification" means the notification of intent to apply for the Exemption filed in accordance with Section 503 of the Rules.

"Agreement" means this Exhibit "A" agreement, and any amendments or modifications thereto.

"Assignment" means to transfer or assign this Agreement, transfer or assign any of a Party's rights hereunder, or delegate any of a Party's duties hereunder, and **"Assignee"** means the entity to which such transfer or assignment is made in accordance with this Agreement.

"Basic Health Benefits Plan" means a basic health benefits plan for the individuals employed in new direct Jobs in this State which shall be determined by LED to be in compliance with federally mandated healthcare requirements or, if no federally mandated healthcare requirements exist, shall provide coverage for comprehensive healthcare coverage including basic hospital and physician care.

"Board" means the Louisiana Board of Commerce and Industry.

"Capital Expenditures" means the cost associated with a new manufacturing establishment or an addition to an existing manufacturing establishment, including purchasing or improving real property and tangible personal property, whose useful life exceeds one year and which are used in the conduct of business.

"Cessation of Operation" means failure of the Manufacturing Establishment to engage in manufacturing and provide finished product(s) into the stream of commerce, except that the Secretary shall have the discretion to determine whether and the duration for which a temporary suspension of Operation due to maintenance, equipment breakdowns, or turnarounds does not constitute a Cessation of Operation.

"Certification of Compliance" means a sworn verification of compliance with the Company Objectives under this Agreement, signed by a key employee of the Company (executive or senior level officer, project site manager, or equivalent rank.).

"Company" means W.R. GRACE & CO. – CONN. D/B/A GRACE DIVISION, a Connecticut corporation duly authorized to do and doing business in Louisiana, and its successors and permitted assigns.

"Company Affiliate" means any business entity that controls or is controlled by the Company or by another business entity that controls the Company, including a parent or subsidiary of the

Company, or another subsidiary of a parent of the Company. Control means exercising authority over the management, business policies, and operations of the business entity.

"Company Default" is defined in Section 6.01(B).

"Company Objectives" means (1) the acquisition, expansion, construction, equipping, and Operation of the Manufacturing Establishment, (2) the making of anticipated Capital Expenditures; (3) the creation and maintaining of Required Annual Jobs and (4) the payment of Required Annual Payroll.

"Contract Monitor" is defined in Section 7.01(A).

"Default" has the meaning set forth in Article VI.

"Default Payment" means the amount of money, if any, paid by Company to the Local Governmental Entities in the event of a Default as provided in Article VI.

"Effective Date" is the date of execution of this Agreement by the Secretary.

"Exemption" means the exemption from ad valorem taxation provided for manufacturing establishments in Article VII, Section 21(F) of the Louisiana Constitution of 1974 with specific regard to the Project.

"Exemption Contract(s)" means the contract(s) entered into by the Board, the Company, and approved by the Governor memorializing the Exemption for the Project and specifying the terms thereof and to which this Agreement shall be Exhibit A to each such contract.

"Exemption Period" means the number of years of Exemption provided in accordance with the Rules and further set forth in Section 4.01(C), and shall begin January 1 or, if the Project is located in Orleans Parish, beginning on August 1, of the first Project Year after which the Project becomes Operational or completes construction. The Exemption Period for the Project shall not be longer than 10 years—no more than 5 years initially and an additional 5 years if the Exemption is renewed.

"Force Majeure" means: (1) an act of God, an act of war, strike, or a natural disaster due to earthquake, landslide, fire, flood, tornado, tropical storm, or hurricane; (2) which is beyond the reasonable control of a Party to this Agreement; and (3) prevents the Party from performing its obligations hereunder.

"Governor" means the Governor of the State of Louisiana.

"ITEP" means the Industrial Ad Valorem Tax Exemption Program administered by LED to implement the exemption from ad valorem taxation provided for in Article VII, Section 21(F) of the Louisiana Constitution of 1974.

"Jobs" means positions of employment that are:

- (1) new (not previously existing in the State);
- (2) permanent (without specific term);

- (3) full-time (working a minimum of 30 hours or more per week);
- (4) employed directly by the Company, a Company Affiliate, or a Qualified Contractor;
- (5) based at the Manufacturing Establishment; and
- (6) filled by a United States citizen who is domiciled in Louisiana or who becomes domiciled in Louisiana within 60 days of employment; and
- (7) offering a Basic Health Care Benefits Plan.

Jobs shall not include:

- (1) jobs transferred to the Manufacturing Establishment from within the State by the Company, a Company Affiliate, or a Qualified Contractor, unless back-filled to result in a net job gain within the State;
- (2) jobs transferred from other Louisiana-based employment as a result of the Company, a Company Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets, unless back-filled to result in a net job gain within the State; or
- (3) jobs performing contract services for the State of Louisiana or any of its agencies.

"LED" means Louisiana Department of Economic Development.

"Legislature" means the Legislature of the State of Louisiana.

"Local Governmental Entities" with regard to Calcasieu Parish, means the parish governing authority, school board, and sheriff, as well as any municipality in which the Manufacturing Establishment is or will be located.

"Manufacturing Establishment" means the location for the Project, as described in the ITEP application for the Project, for the manufacturing of finished product(s) to be placed by Company into the stream of commerce.

"Operation" or "Operational" means the commercial utilization of the Manufacturing Establishment, if new, or of the addition, rehabilitation or restoration of the Manufacturing Establishment for which the Exemption is granted.

"Payroll" means payment by the Company, a Company Affiliate or Qualified Contractor to its employees for Jobs, exclusive of benefits and defined as wages under Louisiana Employment Security Law (La. R.S. 23:1472(20)), during a Project Year, except that with regard to Jobs employed directly by a Qualified Contractor, Payroll shall not include any fees, mark-up, profit margins or similar payments by the Company or a Company Affiliate to a Qualified Contractor.

"Project" means Company's acquisition or expansion, construction, improvement, equipping and Operation of the Manufacturing Establishment as further described in the Recitals.

"Project Year" means each twelve-month period, beginning on January 1 and ending on December 31, or, if the Project is located in Orleans Parish, beginning on August 1 and ending on July 31, of each year identified in Section 4.02(B).

"Qualified Contractor" means a business entity other than Company or Company Affiliate,

acting pursuant to an agreement with the Company or Company Affiliate regarding the Project.

“**Required Annual Jobs**” is the number of Jobs required to be met by the Company pursuant to Section 4.02, during a Project Year.

“**Required Annual Jobs and Payroll**” refers, collectively, to Required Annual Jobs and Required Annual Payroll.

“**Required Annual Payroll**” is the amount of Payroll required to be met by the Company pursuant to Section 4.02 for Jobs.

“**Rule(s)**” mean the rules promulgated by the Board as Chapter 5 of Title 13 of the Louisiana Administrative Code.

“**Secretary**” means the Secretary of the Louisiana Department of Economic Development.

“**State**” means the State of Louisiana.

ARTICLE II AUTHORITY

Section 2.01 LED Authority

LED is granted authority under the provisions cited above to enter into agreements with public and private associations or corporations for a public purpose.

Section 2.02 Company Authority

A duly executed resolution or other evidence of the authority of the Company to enter into this Agreement and to carry out the commitments made herein, and the authority of the undersigned representative to execute this Agreement and any other documents required thereby on behalf of the Company, certified by the secretary or other authorized representative of the Company, is attached hereto as Exhibit 1.

Section 2.03 Other Approvals

This Agreement is not effective until signed by all Parties.

ARTICLE III REPRESENTATIONS

The Parties have all the requisite power and authority to enter into this Agreement and to carry out the terms hereof; and the persons signing this Agreement have the authority to execute this Agreement as authorized representatives, and to bind the Parties to all the terms of this Agreement.

This Agreement has been duly authorized, executed, and delivered by the Parties and upon receipt of the approvals described herein will constitute a legal, valid, and binding obligation of the Parties, enforceable in accordance with its terms.

Parties have taken or will take all necessary and proper action to authorize the execution, issuance, and delivery of this Agreement and any other documents required by this Agreement, and the performance of its obligations under this Agreement.

The execution of this Agreement and any other documents required by this Agreement as well as the performance by the Parties of their respective obligations hereunder are within the Parties respective powers and will not violate any provisions of any law, regulation, decree, or governmental authorization applicable to them.

ARTICLE IV OBLIGATIONS

Section 4.01 LED Obligations

(A) LED enters into this Agreement for the purposes of providing the terms and conditions for Company's receipt of the Exemption in the manner and for the purposes provided for by the Board and the Governor.

(B) Upon execution of this Agreement, LED will recommend to the Board that the Company receive the Exemption for the Project under the terms and conditions hereinafter set forth as required by the Rules, and this Agreement shall be Exhibit A to each Exemption Contract among the Board and Company upon approval by the Governor.

(C) LED will make the following recommendation for the Exemption to the Board for the Company, subject to the Company's adherence to its objectives hereunder and in accordance with the terms and conditions of this Agreement and ITEP Rules with respect to the limitation or cancellation of an Exemption Contract in the event of the Company's non-performance of its objectives hereunder: (1) an 80% exemption from ad valorem taxes for the initial Exemption Contract of 5 years and (2) an 80% exemption from ad valorem taxes for the renewal Exemption Contract of 5 years with the express understanding that Company's compliance with and performance of the Company's Objectives hereunder shall be a consideration as to the renewal of the Exemption.

Section 4.02 Company Objectives

(A) Commencement of Operation. The Company has expanded the Manufacturing Establishment and commenced Operation by December 31, 2020, as described in the ITEP application form filed for this Project. During the construction period, Company projects that it expended approximately \$13,325,137.00 in Capital Expenditures and that the Project provided approximately 25 full time equivalent construction jobs as well as for the creation of 5 Jobs with an annual Payroll of at least \$375,000.00, including 0 Jobs by a Qualified Contractor. Upon commencement of Operation and fulfillment of the foregoing representations, Company shall provide the Required Annual Jobs and Payroll as set forth in Section 4.02(B).

(B) Operation of the Manufacturing Establishment: Required Annual Jobs and Payroll. During each Project Year thereof, the Company anticipates creating and, thereafter, maintaining Required Annual Jobs and Payroll at the Manufacturing Establishment as follows:

| Project Year | Required Annual Jobs | Required Annual Payroll |
|--------------|----------------------|-------------------------|
| 2021 | 5 | \$375,000.00 |
| 2022 | 5 | \$375,000.00 |
| 2023 | 5 | \$375,000.00 |
| 2024 | 5 | \$375,000.00 |
| 2025 | 5 | \$375,000.00 |
| 2026 | 5 | \$375,000.00 |
| 2027 | 5 | \$375,000.00 |
| 2028 | 5 | \$375,000.00 |
| 2029 | 5 | \$375,000.00 |
| 2030 | 5 | \$375,000.00 |

(C) Jobs and Payroll Creation. Any Jobs and corresponding Payroll created by Company after it files the Advance Notification for the Project shall be considered as having been created during the first Project Year.

(D) Project Year Adjustment. To the extent Company does not commence Operation on or before the anticipated date identified in Section 4.02(A), Project Years will adjust accordingly, but for no more than two years.

(E) Other State Incentives. To the extent that Company may receive any other incentives administered by LED directly for any Required Annual Jobs or Payroll, it shall have no bearing on this Agreement.

(F) Louisiana Preference. To the extent allowed by law, and insofar as is feasible and practicable, the Company agrees to use reasonable commercial efforts to give preference to Louisiana manufacturers, suppliers, vendors, contractors, and subcontractors in connection with equipping the Manufacturing Establishment and purchasing material and supplies to support Operation, provided such entities are competitive in price, quality, and delivery.

**ARTICLE V
ASSIGNMENT AND TRANSFER**

Assignment or Transfer of the Manufacturing Establishment or any part of an Exemption Contract shall be governed by Section 535 of the Rules pertaining to the “Sale or Transfer of Exempted Manufacturing Establishment.”

**ARTICLE VI
DEFAULT AND RENEWAL CONSIDERATION**

Section 6.01 Default

(A) State Default. The failure by the Board, the Local Governmental Entities or the Governor, to approve the Exemption for the Company in the manner provided by the Rules, constitutes a default under this Agreement. Upon the occurrence of such default, Company is relieved of all obligations hereunder and this Agreement shall automatically terminate without any further

remedy to or obligation imposed upon Company.

(B) Company Default. The occurrence of any of the following actions during the term of an Exemption Contract shall constitute a Company Default with a corresponding remedy:

- (1)** Operation does not commence within a 2-year period beginning on the date identified in Section 4.02(A), in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules.
- (2)** Cessation of Operation, in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules;
- (3)** Assignment of this Agreement, or transfer of ownership of or controlling interest in the Manufacturing Establishment, the Company, or substantially all of its assets, other than as permitted under Article V, in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules;
- (4)** Failure to satisfy 90% of either or both of the Company's Required Annual Jobs and Payroll under Section 4.02 of this Agreement upon which LED shall give notification to the Company and the Local Governmental Entities, which entities will make a recommendation to the Board on whether to terminate the Exemption Contract for the Company or otherwise alter the terms of the Exemption, including the length of the exemption period and/or the percentage of the exemption. The recommendation of the Local Governmental Entities shall then be submitted to the Board for consideration and/or action. This provision shall be applicable for each Project Year in which the Company fails to satisfy the requirements of this paragraph as provided herein irrespective of any prior decision of the Board to continue the Exemption Contract under the terms provided.

Alternatively, the Local Governmental Entities and the Company may forego the recommendation to the Board required by this section if the Local Governmental Entities agree that the Company shall pay and the Company actually makes a Default Payment to each of the Local Governmental Entities in an amount agreeable to both the Local Governmental Entities and the Company, in which case the terms of the Exemption Contract shall remain the same.

(C) Renewal Consideration. Upon Company's application for a renewal of the Exemption, Company's non-performance of this Agreement shall be considered by the Board in the manner provided by the Rules.

Section 6.02 Delay or Omission

No delay or omission in the exercise of any right or remedy accruing to any Party upon any breach of this Agreement by any other Party shall impair such right or remedy or be construed as a waiver of any breach theretofore or thereafter occurring. The waiver of any condition or the breach of any term, covenant, or condition herein or therein contained shall not be deemed to be a waiver of any other condition or of any subsequent breach of the same or any other term, covenant, or condition herein or therein contained.

Section 6.03 Force Majeure

(A) Upon occurrence of an event of Force Majeure, the affected Party shall have the right, but not the obligation, to declare a Force Majeure period, by giving written notice of such event and declaration to the other Parties within 30 days of such occurrence. Time being of the essence, the affected Party shall make every reasonable effort to give such notice as soon as possible, but in any event notice must be given within 30 days of the occurrence.

(B) The Force Majeure period shall continue from the date of such notice until the effects of such Force Majeure are removed, remedied, repaired, or otherwise no longer prevent performance of a Party's obligations hereunder. During the Force Majeure period, the obligations of the Parties under this Agreement shall be suspended, and the relevant deadlines and time periods under this Agreement shall be extended to the extent of such suspension. In any event, no Force Majeure period arising from a single event of Force Majeure shall be deemed to exist for longer than 2 years from the date of such notice, and the aggregate Force Majeure period during the term of this Agreement shall not exceed two years.

(C) The affected Party must proceed with due diligence to effect repairs or undertake efforts to remedy or mitigate the effects of a Force Majeure event, and within 60 days of the occurrence of the event of Force Majeure shall provide the other Parties a report showing the efforts made and to be made to remedy or mitigate the effects as well as a timetable to return to full performance.

Section 6.04 No Other Damages

No party shall have the right to recovery against any other party of any damages of whatever nature, including compensatory, consequential, punitive, or otherwise, arising from or relating to any act or omission deemed to be a breach of this Agreement or fault of any party other than the remedies expressly set forth in this Article.

ARTICLE VII REPORTS; AUDIT

Section 7.01 Contract Monitoring

The Secretary of LED or his designee will designate, and may change from time to time, one or more persons on his staff to act as Contract Monitor for the Project, to act as LED's representative and liaison between LED and the Company, and to monitor the achievement of the Company Objectives.

Section 7.02 Annual Certification of Compliance

By the last day of the fourth month following the end of each Project Year ("Deadline"), and subject to one request by the Company for a reasonable extension of time of no more than 60 days if made, in writing, before the Deadline, the Company shall deliver to LED a Certification of Compliance with the Company Objectives under this Agreement, including specific verification of the creation and maintenance of Required Annual Jobs and Payroll. The Certificate of Compliance shall be in the general form of Exhibit 2 attached hereto and shall be accompanied by the additional materials referenced therein. All original documentation supporting the Certification

of Compliance shall be maintained by the Company as required by the Rules. Failure to timely submit the annual Certification of Compliance may result in LED reporting to the Local Governmental Entities a failure to satisfy Required Annual Jobs and Payroll per Section 6.01(B)(4).

With regard only to the first Project Year referenced in Section 4.02(B), the Company shall deliver to LED the Certification of Compliance either within the time delay referenced in the prior paragraph or 90 days following the date that LED submits the Exemption Contract to the Company for execution, whichever is later.

Section 7.03 Audit

LED shall have such rights to compel an investigation at any time during the effectiveness of this Agreement as provided in Section 531 of the Rules pertaining to inspections.

Section 7.04 Reporting Rules Applicable

Nothing provided in this Section shall relieve Company of any additional reporting requirements provided by the Rules.

**ARTICLE VIII
TERM**

The Term of this agreement shall extend from the Effective Date until the end of the Exemption Period.

**ARTICLE IX
MISCELLANEOUS**

Section 9.01 Non Discrimination

Company agrees to abide by the requirements of the following laws, as amended and as applicable: Title VI of the Civil Rights Act of 1964 and Title VII of the Civil Rights Act of 1964, the Equal Employment Opportunity Act of 1972; Federal Executive Order 11246; the Rehabilitation Act of 1973; the Vietnam Era Veteran's Readjustment Assistance Act of 1974; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; the Fair Housing Act of 1968; and the Americans with Disabilities Act of 1990. Company agrees not to discriminate in their employment practices in Louisiana, and, to the extent required by law and Executive Order, will render services in Louisiana without discrimination on the basis of race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, disability, or age in any matter relating to employment.

Section 9.02 Captions

The captions or headings in this Agreement are for convenience only and do not define or limit the scope or extent of this Agreement.

Section 9.03 Counterpart

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same Agreement.

Section 9.04 Choice of Law

This Agreement shall be construed in accordance with and governed by the laws of the State of Louisiana.

Section 9.05 Jurisdiction and Venue

The 19th Judicial District Court in the Parish of East Baton Rouge, State of Louisiana, shall be deemed to be the exclusive court of jurisdiction and venue for any litigation, special proceeding or other proceeding as between the Parties that may be brought, or arise out of, in connection with, or by reason of this Agreement; and the Parties hereto submit themselves to the jurisdiction of said court in the event of any legal proceedings in connection with this Agreement.

Section 9.06 Further Assurances

From time to time hereafter, the Parties shall execute and deliver such additional instruments, certificates, or documents and take all such actions as another Party may reasonably request for the purpose of fulfilling the Parties' obligations hereunder.

Section 9.07 Notices

Any notice required or permitted to be given under or in connection with this Agreement shall be in writing and shall be delivered to the address(es) set forth below, or to such other address as may be designated by such Party in written notice to the other Party.

To LED:

Don Pierson, Secretary
Louisiana Department of Economic Development
P. O. Box 94185; Baton Rouge, LA 70804-9185 (USPS mail)
11th Floor, 617 North 3rd Street, Baton Rouge, LA 70802-5239 (Delivery)
Telephone: (225) 342-3000

To the Company:

Tracie Wilfer
W.R. GRACE & CO. – CONN. D/B/A GRACE DIVISION
1800 Davison Road, Sulphur, LA 70665
(337) 583-3574
tracie.g.wilfer@grace.com

Section 9.08 Amendment

This Agreement may be amended only upon the written consent and approval of all Parties.

Section 9.09 Rules Prevail

To the extent any provision of this Agreement, after reasonable construction so as to give meaning to all provisions of this Agreement and the Rules, conflicts with the Rules promulgated by the Board, the Rules of the Board prevail.

Section 9.10 Electronic Transaction; Electronic Signatures

In accordance with LA. R.S. 9:2605B(1)&(2), the Parties hereto each agree that this transaction may be conducted by electronic means; and electronic signatures of the Parties to this Agreement and any Amendments hereto shall be acceptable and satisfactory for all legal purposes; as authorized by the "Louisiana Uniform Electronic Transactions Act", LA. R.S. 9:2601 through 9:2621.

****REMAINDER OF PAGE INTENTIONALLY LEFT BLANK****

IN WITNESS WHEREOF, this Agreement has been signed by the undersigned duly authorized representatives on the dates indicated below.

W.R. GRACE & CO. – CONN. D/B/A GRACE
DIVISION

William Dockman
By: William Dockman (Sep 14, 2021 15:58 EDT)
Signature

William Dockman
Printed Name

Title: SVP, CFO

Date: 09/14/2021

LOUISIANA DEPARTMENT OF
ECONOMIC DEVELOPMENT

By: Don Pierson
Don Pierson, Secretary

Date: 09/17/2021

LED CONTRACT MONITOR

Kristin Cheng
Kristin Cheng (Sep 17, 2021 14:04 CDT)
Signature

Kristin Cheng
Printed Name

EXHIBIT 1


(Company Authorizing Resolution)

SECRETARY'S CERTIFICATE

I, **MARK A. SHELNITZ**, as Senior Vice President, General Counsel and Secretary of **W. R. GRACE & CO.-CONN.**, a Connecticut corporation ("Company"), do hereby certify that **WILLIAM C. DOCKMAN** is Senior Vice President and Chief Financial Officer of the Company.

I further certify that attached hereto as Exhibit A is Policy 122, Item 8 of the Policy and Organization Guide of W. R. Grace & Co.-Conn., which has been approved by the Board of Directors of the Company. This policy authorizes Mr. Dockman to execute documents such as these. The authority contained in this policy has not been amended or rescinded and is presently in effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Company on this 25th day of October 2019.



MARK A. SHELNITZ
Senior Vice President, General
Counsel and Secretary

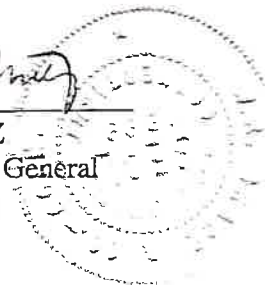


EXHIBIT A

GRACE Delegations of Corporate Authority

POLICY 122
(Adopted November 8, 2018)

Chief Financial Officer

| OPERATING Item | EXECUTION AND FILING OF TAX RETURNS, WAIVERS, PROTESTS, CONSENTS AND THE SETTLEMENT OF CLAIMS AND/OR DISPUTES RELATING TO TAX MATTERS | Delegation Amount |
|-------------------|---|----------------------|
| 8 | | FULL (g) |

(g) Delegation is unlimited in amount; however, the approval of the Chief Legal Officer or his/her designee(s) must be obtained prior to the initiation or settlement of any Legal Proceeding.

EXHIBIT 2
CERTIFICATION OF COMPLIANCE

Contract Number for the Project: _____ Reporting Period: _____

Company Name: _____

Project Physical Address: _____

- 1. Has the contract for this project/phase been fully executed? Yes No
 - a. Complied with Article IV: Project Completion Report (PCR)? Yes No
 - b. Complied with Article VI: Affidavit of Final Cost (AFC)? Yes No

If the answer to any of the above is "No", please explain: _____

- 2. Operation of the assets related to this project/phase:
 - Commenced, as of _____ and continues to date.
(Date)
 - Has not commenced or has ceased Operation

If Company has ceased Operation, please explain: _____

3. Capital Expenditures for this project/phase made as of _____ : \$ _____
(Date – from PCR) (Amount – from AFC)

4. Required Annual Jobs (per Exhibit A, Section 4.02 (B)): _____
a. Actual number of Jobs (total provided on NJCS or PSEBS (if retention only) tabs on the ITE-ACR): _____

5. Required Annual Payroll (per Exhibit A, Section 4.02 (B)): \$ _____
a. Actual annual Payroll (total provided on NJCS or PSEBS (if retention only) tabs on the ITE-ACR): \$ _____

6. Has the Company offered a Basic Health Benefits Plan for this Project Year for Jobs? Yes No

- 7. Are any Jobs at the Manufacturing Establishment attributable to:
 - a. Jobs transferred from any other location within the state by the Company, Company Affiliate or a Qualified Contractor? Yes No
 - b. Jobs transferred from any other Louisiana-based employment as a result of the Company, Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets? Yes No
 - c. If yes to either a. or b. above, were those Jobs backfilled resulting in a neutral job gain (or neutral job count if retaining Jobs) within the State? Yes No

If the answer to 7.c. is "No", please explain: _____

8. Upload this Certification of Compliance with original signatures via Fastlane. The following additional materials must accompany this certification. Use the most current updated prescribed forms and spreadsheets found on the Fastlane Document Checklist:

- ITE Employment Baseline Calculation Worksheet – (only required the first year of reporting).
- A sortable and unlocked version of the ITE Annual Compliance Report (ITE ACR).
- Copies of all quarterly wage reports (ES-4's/SUTA) and Multi Worksite Reports (if applicable) filed with the LA Workforce Commission for the same filing period.

9. Optional: If applicable, additional non-compliance documentation is attached as a separate document for LED to provide to the Local Governmental Entities & the Board of Commerce & Industry for consideration. Yes No

CONTACT TYPE (select one): Business Consultant

Contact Information:

Name: _____

Title: _____

Mailing Address: _____

Phone Number: _____ Extension: _____

E-mail Address: _____

CERTIFICATION

(Must be executed by a key employee of the Company—executive or senior level officer, project site manager, or equivalent rank)

I hereby certify that, with regard to the above-referenced Industrial Tax Exemption project number, the information provided in this document and additional supporting materials is true and correct to the best of my information and belief after reasonable inquiry. And I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records (R.S. 14:133) and/or forfeiture of any exemptions approved under this program. I understand that application and information submitted with it shall not be returnable to the applicant.

(Original Signature)

(Printed Name)

(Date)

Please include a copy of this document and remit a check for \$250 (note contract number on check) made payable to:
Louisiana Economic Development
617 North 3rd Street, 11th Floor
Baton Rouge, LA 70802










Exhibit A 2018 W.R. Grace & Co. Conn. dba Grace Division 20170227

Final Audit Report

2021-09-17

| | |
|-----------------|--|
| Created: | 2021-09-13 |
| By: | Christina Ocmand (Christina.Ocmand@la.gov) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAUFvFQTwkBd9JUdYZ5xDzuQic88fRgyh9 |

"Exhibit A 2018 W.R. Grace & Co. Conn. dba Grace Division 20170227" History

-  Document created by Christina Ocmand (Christina.Ocmand@la.gov)
2021-09-13 - 2:52:47 PM GMT- IP address: 159.39.101.2
-  Document emailed to William Dockman (bill.dockman@grace.com) for signature
2021-09-13 - 2:55:31 PM GMT
-  Email viewed by William Dockman (bill.dockman@grace.com)
2021-09-14 - 7:58:02 PM GMT- IP address: 65.207.73.130
-  Document e-signed by William Dockman (bill.dockman@grace.com)
Signature Date: 2021-09-14 - 7:58:46 PM GMT - Time Source: server- IP address: 65.207.73.130
-  Document emailed to Kristin Cheng (kristin.cheng@la.gov) for signature
2021-09-14 - 7:58:48 PM GMT
-  Email viewed by Kristin Cheng (kristin.cheng@la.gov)
2021-09-17 - 7:04:18 PM GMT- IP address: 45.21.81.79
-  Document e-signed by Kristin Cheng (kristin.cheng@la.gov)
Signature Date: 2021-09-17 - 7:04:40 PM GMT - Time Source: server- IP address: 45.21.81.79
-  Document emailed to Don Pierson (don.pierson@la.gov) for signature
2021-09-17 - 7:04:41 PM GMT
-  Email viewed by Don Pierson (don.pierson@la.gov)
2021-09-17 - 8:50:18 PM GMT- IP address: 47.201.15.170
-  Document e-signed by Don Pierson (don.pierson@la.gov)
Signature Date: 2021-09-17 - 8:50:33 PM GMT - Time Source: server- IP address: 47.201.15.170

✔ Agreement completed.

2021-09-17 - 8:50:33 PM GMT

**Calcasieu Parish Industrial Tax Exemption Program
Return on Investment Evaluation**

LACC, LLC - #20210121-ITE

Company Investment

| | | |
|-----------------------------|----|------------|
| Annual Payroll | \$ | 240,000 |
| Capital Expenditure (CapEx) | \$ | 72,500,000 |

Exemption Requested

| | |
|---------------------------|-----|
| Property Taxes years 1-5 | 80% |
| Property Taxes years 6-10 | 80% |

Local Revenue Forgone

| | Total-all Jurisdictions | CPSB portion |
|--|-------------------------|---------------------|
| Property Taxes years 1-5 | \$ 4,330,366 | \$ 925,976 |
| Property Taxes years 6-10 | \$ 3,035,211 | \$ 649,029 |
| Total Estimated 10 year Exemption | \$ 7,365,577 | \$ 1,575,005 |

Revenue Generated over 20 years

| | Total-all Jurisdictions | CPSB portion |
|--------------------------------------|-------------------------|--------------|
| Property Taxes generated over 10 yrs | \$ 1,841,394 | \$ 393,751 |
| Property Taxes generated over 20 yrs | \$ 5,672,483 | \$ 1,212,965 |
| Sales Taxes generated from CapEx | \$ 3,191,670 | \$ 1,387,683 |

Factors

| | | | | |
|-------------------------|--------------|---------------|--------------|--------------|
| Direct Jobs - 3 | (Annual P/R) | \$ 240,000 | \$ 4,800,000 | -over 20 yrs |
| Indirect Jobs - 0 | | \$ - | | |
| Construction Jobs - 125 | | \$ 10,000,000 | | |

General Considerations

Benefits

- Direct & Indirect Job Creation - Major consideration
- Annual Payroll - Major Consideration
- Construction Jobs
- Sales Taxes generated from construction
- Property Taxes collected during & after ITEP exemption period
- Economic stimulus to area economy

Costs

- Foregone revenue from exempted property tax

CALCASIEU PARISH

ITEP IMPACT SUMMARY FOR ALL AFFECTED TAXING BODIES 10 YEARS TAX ABATEMENT AT 80% EXEMPTION years 1-5, 80% years 6-10

Project Name: **7th Heater**
 Investment Amount: **\$72,500,000**
 Ward: **2200 Bayou D'Inde Pass, Westlake, LA 70669**

Company Name: **LACC, LLC**
 Application #: **20210121-ITE**

DATED: **5/3/21**

| 15 Yr Depreciation Rate ¹ | Depreciated Value | 100% Assessed Value | 80% Assessed Value | Converted Millage Rate | Year | | | | | | | | | | TOTAL |
|--------------------------------------|---------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|---------|-------|
| | | | | | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 | YEAR 6 | YEAR 7 | YEAR 8 | YEAR 9 | YEAR 10 | |
| Assessor | Millage Rate ² | Year 1 Exempt Amount | Year 2 Exempt Amount | Year 3 Exempt Amount | Year 4 Exempt Amount | Year 5 Exempt Amount | Year 6 Exempt Amount | Year 7 Exempt Amount | Year 8 Exempt Amount | Year 9 Exempt Amount | Year 10 Exempt Amount | Total Exempt Amount | Total Exempt Amount | | |
| Sheriff | 1.25 | \$10,331,250 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | \$9,787,500 | | |
| School Board ⁴ | 11.85 | \$140,505 | \$133,110 | \$130,152 | \$125,715 | \$118,320 | \$109,446 | \$100,572 | \$90,219 | \$81,345 | \$72,471 | \$81,345 | \$72,471 | | |
| School Board ^{4A} | 7.30 | \$60,335 | \$57,159 | \$55,889 | \$53,984 | \$50,808 | \$46,997 | \$43,187 | \$38,741 | \$34,931 | \$31,120 | \$34,931 | \$31,120 | | |
| Parish Government ⁵ | 29.30 | \$242,165 | \$229,419 | \$224,321 | \$216,674 | \$203,928 | \$188,633 | \$173,339 | \$155,495 | \$140,201 | \$124,906 | \$155,495 | \$124,906 | | |
| Special Districts ⁶ | 46.94 | \$387,959 | \$367,540 | \$359,373 | \$347,121 | \$326,702 | \$302,200 | \$277,697 | \$249,111 | \$224,608 | \$200,105 | \$249,111 | \$200,105 | | |
| Municipality ⁷ | 0.00 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| TOTAL | 113.64 | \$939,235 | \$889,801 | \$870,028 | \$840,368 | \$790,934 | \$731,614 | \$672,294 | \$603,087 | \$543,767 | \$484,447 | \$603,087 | \$484,447 | | |
| Assessor | 1.25 | \$2,583 | \$2,447 | \$2,393 | \$2,311 | \$2,175 | \$2,012 | \$1,849 | \$1,658 | \$1,495 | \$1,332 | \$1,658 | \$1,332 | | |
| Sheriff | 11.85 | \$24,485 | \$23,196 | \$22,681 | \$21,908 | \$20,619 | \$19,073 | \$17,526 | \$15,722 | \$14,176 | \$12,629 | \$15,722 | \$12,629 | | |
| School Board ⁴ | 17.00 | \$35,126 | \$33,278 | \$32,538 | \$31,429 | \$29,580 | \$27,362 | \$25,143 | \$22,555 | \$20,336 | \$18,118 | \$22,555 | \$18,118 | | |
| School Board ^{4A} | 7.30 | \$15,084 | \$14,290 | \$13,972 | \$13,496 | \$12,702 | \$11,749 | \$10,797 | \$9,685 | \$8,733 | \$7,780 | \$9,685 | \$7,780 | | |
| Parish Government ⁵ | 29.30 | \$60,541 | \$57,355 | \$56,080 | \$54,168 | \$50,982 | \$47,158 | \$43,335 | \$38,874 | \$35,050 | \$31,226 | \$38,874 | \$31,226 | | |
| Special Districts ⁶ | 46.94 | \$96,990 | \$91,885 | \$89,843 | \$86,780 | \$81,676 | \$75,550 | \$69,424 | \$62,278 | \$56,152 | \$50,026 | \$62,278 | \$50,026 | | |
| Municipality ⁷ | 0.00 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| TOTAL | 113.64 | \$234,809 | \$222,450 | \$217,507 | \$210,092 | \$197,734 | \$182,904 | \$168,074 | \$150,772 | \$135,942 | \$121,112 | \$150,772 | \$121,112 | | |

SOURCE: Calcasieu Parish Assessor's Office

NOTES:

- Depreciation is based upon the current 2021 Table 2503.D provided by the Louisiana Tax Commission.
 - Used known millage rates as of the date above and subject to change in the future.
 - Land and inventory are excluded from exemption under ITEP.
 - School Board millage rate total includes the adopted millage rate for [LIST SCHOOL BOARD MILLAGE NAMES]
 - School Board SPECIAL millage rate total includes the adopted millage rate for [LIST SCHOOL BOARD SPECIAL MILLAGE NAMES]
 - Parish Government millage rate total includes the adopted millage rate for [LIST AFFECTED PARISH GOV'T MILLAGE NAMES]
 - Special districts millage rate total includes the adopted millage rate for [LIST SPECIAL DISTRICT NAME(S)]
 - Municipality millage rate total includes the adopted millage rate for [LIST MUNICIPALITY DISTRICT NAME(S)]
- ADVANCE RECEIVED DATE:
 APPLICATION RECEIVED DATE:
 APPLICATION BOARD APPROVAL DATE:
 ESTIMATED PROJECT START DATE:
 ESTIMATED PROJECT END DATE:
 AFFID OF FINAL COST DATE:
 CONTRACT EFFECTIVE DATE:
 CONTRACT EXPIRATION DATE:
 RENEWAL BOARD APPROVAL DATE:
 RENEWAL EFFECTIVE DATE:
 RENEWAL EXPIRATION DATE:
 PCR START DATE:
 PCR END DATE:
 LEGISLATION RULE:

LACC, LLC
7th Heater
2200 Bayou D'Inde Pass, Westlake, LA 70669

Start Date: 3/5/2021
End Date: 12/31/2023

| | |
|-----------------------------|------------------------------|
| Machinery & Equipment: | \$55,507,302.00 |
| Labor: | \$16,992,698.00 |
| Total Investment: | <u>\$72,500,000.00</u> |
| Local Sales Tax Due @ 5.75% | <u>\$3,191,669.87</u> |

Local Sales Tax Breakdown

| | | |
|-----------|-------|------------------------------|
| CPSB | 1.50% | \$832,609.53 |
| CPSB Sal | 0.50% | \$277,536.51 |
| CPSB Sal2 | 0.50% | \$277,536.51 |
| LED | 0.25% | \$138,768.26 |
| LED2 | 0.50% | \$277,536.51 |
| CPPJ#1 | 1.00% | \$555,073.02 |
| CPPJ 4A | 1.50% | \$832,609.53 |
| | | <u>\$3,191,669.87</u> |

NOTICE OF ACTION

Notice is hereby given to the Louisiana Department of Economic Development (“Department”) of the following action by Calcasieu Parish School Board pursuant to §503(H)(1) of the Industrial Tax Exemption Program Rules:

XX Industrial Tax Exemption Application #20210121-ITE has been placed on the agenda for a public meeting of Calcasieu Parish School Board, notice of which is attached hereto, thus hereby requesting an additional 30 days to take action on the Application.

 [INSERT ENTITY NAME] has conducted a public meeting on Industrial Tax Exemption Application #20210121-ITE and voted to **APPROVE** the Application.

 [INSERT ENTITY NAME] has conducted a public meeting on Industrial Tax Exemption Application #20210121-ITE and voted to **DENY** the Application.

NOTICE OF THIS ACTION MUST BE GIVEN TO THE DEPARTMENT WITHIN THREE BUSINESS DAYS

Recommended methods of sending notice:

1. Via email to ITEP@la.gov
2. Via facsimile transmission to (225) 342-0142; Attn: Kristin Cheng
3. Via overnight delivery with tracking to:

Louisiana Economic Development
c/o Kristin Cheng
617 N. 3rd St.
11th Floor
Baton Rouge, LA 70802

September 28, 2021

Superintendent Karl Bruchhaus
Attn: Mr. Wilfred Bourne, CFO
Calcasieu Parish School Board
3310 Broad Street
Lake Charles, LA 70615

RE: LACC, LLC US
Board of Commerce and Industry Approval Notice ("Notice")
Tax Exemption Application #20210121-ITE - \$72,500,000.00

Dear Superintendent Bruchhaus:

This Notice is being provided to you pursuant to the Rules of the Board of Commerce and Industry ("Board"), effective August 20, 2018, specifically Title 13 of the Louisiana Administrative Code, §503(H)(1) ("Rule").

Pursuant to this Rule, the Notice is hereby given that the above-referenced Tax Exemption Application for LACC, LLC US, attached hereto along with the corresponding Exhibit A, was approved by the Board on Friday, September 24, 2021. Local governmental entities have thirty days to determine whether to take further action on the approval in accordance with the Rule and may provide the necessary notice to LED, timely, using the attached Notice of Action. Any local governmental entity that timely notifies LED that the above-referenced application has been placed on the agenda of a public meeting will have an additional thirty days to make a final determination in accordance with the Rule. If the local governmental entity takes no action or does not provide timely notice of action to LED within the delays provided by the Rule, then the application shall be deemed approved by that entity.

Sincerely,



Kristin Cheng
Program Administrator
Industrial Tax Exemption Program
(225) 342-2083
ITEP@la.gov

c: Assessor, Calcasieu Parish

Industrial Tax Exemption Program Application - (Post Executive Order 2018)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20210121-ITE

Date Received: 5/3/2021

PROJECT INFORMATION

Company: LACC, LLC US
Project Name: 7th Heater
Project Location: 2200 Bayou D'Inde Pass , Westlake, LA, 70669
Parish: Calcasieu
City Limits?: --

COMPANY INFORMATION

Product Manufactured: Ethylene, C4, Pygas & RGP
Manufacturing Process/Activities: LACC uses a steam cracking process to break down large hydrocarbon molecules to create ethylene. The byproducts of this process are also sold to 3rd parties.

GAMING

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? Yes No

If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:

PROJECT DETAILS

NAICS: 325110
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 3/5/2021
Project End Date (ending of construction and/or installation): 12/31/2023
Anticipated date for the commencement of operations of this project: 12/31/2023
Project Description:

This is a request for an upfront contract for an expansion of the LACC ethylene plant to construct a 7th heater (furnace). The construction of a new furnace includes all foundation, instrumentation, electrical, piping, pumps, tie-ins, meters, valves, labor and engineering (related only to this heater project) and other connection equipment.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? Yes No

Calendar Years: 2021,2022,2023

ESTIMATED INVESTMENTS

| | |
|---|-----------------|
| Building & Materials: | \$0.00 |
| Machinery & Equipment: | \$55,507,302.00 |
| Labor & Engineering: | \$16,992,698.00 |
| Estimated Total Investment Amount: | \$72,500,000.00 |
| Less: Restricted Amount: | \$0.00 |
| Total Estimated Investments: | \$72,500,000.00 |

ESTIMATED JOBS

| | | |
|--|-----|---|
| Existing Jobs at Project Site: | 210 | |
| Existing Jobs Statewide: | 0 | |
| Will this project create new jobs? | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| New Direct Jobs: | 3 | |
| Contract Jobs: | | |
| Will new jobs be created in phases? | | |
| Explain: | | |
| Construction Jobs: | 125 | |
| Total Estimated Jobs: | 338 | |
| New Jobs for this phase: | 0 | |

If no new jobs are being created with this project, will existing jobs be retained? Yes No

If yes, provide a compelling reason(s) for retention:

ESTIMATED PAYROLL

| | |
|---|-----------------|
| Existing Jobs Payroll: | \$26,694,874.00 |
| Existing Jobs Statewide Payroll: | \$0.00 |
| New Direcy Jobs Payroll: | \$240,000.00 |
| Contract Jobs Payroll: | \$0 |
| Construction Jobs Payroll: | \$10,000,000.00 |
| Total Estimated Payroll: | \$36,934,874.00 |
| New payroll for current phase: | \$0.00 |

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. 0.1148

This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.)

Note: Proof of Millage/Location form must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 566916.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC? Yes No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

Lotte Chemical USA Corporation

Eagle US 2 LLC

ESTIMATED BENEFIT

| | |
|---------------------------------|-----------------|
| Investment Amount: | \$72,500,000.00 |
| x Assessment Percentage: | 0.15 |
| x Millage Rate: | 0.1148 |
| =Annual Exemption | \$1,248,450.00 |

| | |
|---|----------------|
| Annual Exemption * 5 years at 80% | \$4,993,800.00 |
| + Annual Exemption * 5 years at 80% | \$4,993,800.00 |
| =Estimated Ten Year Property Tax Exemption | \$9,987,600.00 |

FEE CALCULATION

| | |
|---|----------------|
| Estimated Ten Year Property Tax Exemption : | \$9,987,600.00 |
| x Rate | 0.005 |
| = Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum) | \$15,000.00 |
| Amount Paid: | \$15,000.00 |
| Amount Due: | \$0.00 |

ATTACHMENTS

| Document Type | Document Name | Date |
|--------------------------------|--|-------------|
| Proof of Millage | Signed 20210121 ProofofMillageLocationVerificationForm.pdf | 4/15/2021 |
| Breakdown of Purchases | 2021 ITEBreakdownofPurchases - LACC.xlsx | 4/29/2021 |
| Baseline Calculation Worksheet | Executed Baseline 20210121.pdf | 5/3/2021 |
| ES4 | 2021 LCLA Q1 vLED.pdf | 5/3/2021 |
| ES4 | 2021 Lotte Q1 vLED.pdf | 5/3/2021 |
| ES4 | 2021 LACC Q1 vLED.pdf | 5/3/2021 |
| Notarized Affidavit | Executed Affidavit 20210121 v3.pdf | 5/5/2021 |
| ES4 | Q4 2020 SUTA Reports vLED.pdf | 5/5/2021 |

PAYMENTS

| Fee Type | Amount Paid | Date Received | Confirmation # | Transaction Type |
|-----------------|--------------------|----------------------|-----------------------|-------------------------|
| APPLICATION | \$15,000.00 | 5/3/2021 | OD3T5FTWXV | visa_credit |

PROJECT CONTACTS

| Contact First Name | Contact Last Name | Email Address | Company Name | Mailing Address | Phone Number | Contact Type |
|--------------------|-------------------|--------------------------------|--------------------|---|-----------------------|--------------------|
| Robert | Wege | rwege@sumitcredits.com | SumIt Credits, LLC | PO Box 910 , Watson, LA, 70786 | (225) 664- 2160 | Consultant |
| Jesse | Broderick | jbroderick@sumitcredits.com | SumIt Credits, LLC | 330 Veterans Blvd. , Denham Springs, LA, 70726 | (225) 664- 2160 | Consultant |
| Patrick | Thornton | patrick.thornton@lottechem.com | LACC LLC | 840 Gessner Rd, Suite 500 , Houston, TX, 77024 | (346) 326- 4388 | Business Signatory |

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: CEO

First Name: Taewoon

Last Name: Soun

Email Address: taewoon.soun@lotte.net

CERTIFICATION STATEMENT

I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, **Patrick M. Thornton**

, approve the above information.

Patrick M. Houston

CONTRACT FOR EXEMPTION OF AD VALOREM TAXES

(Advance Notification # 20210121)

EXHIBIT "A"

AGREEMENT

among

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT

and

LACC, LLC US

EXHIBIT "A" AGREEMENT

This Agreement, as of the Effective Date, defined herein, is made between:

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT ("LED"), an agency of the State, represented herein by the Secretary of the Department ("Secretary"); and

LACC, LLC US ("Company"), a Delaware limited liability company in good standing, and authorized to do business in the State, represented herein by the undersigned duly authorized officer.

(The above are collectively referred to as "Parties" and singularly referred to as "Party".)

WHEREAS, Article VII, Section 21 (F) of the Louisiana Constitution of 1974 provides that the Louisiana Board of Commerce and Industry ("Board"), with the approval of the Governor of the State of Louisiana ("Governor"), may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment on such terms and conditions as the Board, with the approval of the Governor, deems is in the best interest of the State; and

WHEREAS, the Governor has provided the terms and conditions pursuant to which he will approve contracts for the Industrial Tax Exemption ("Exemption"); and the Board has promulgated Rules pursuant to which it will approve contracts, all in accordance with Article VII, Section 21(F); and

WHEREAS, Company is expanding the Manufacturing Establishment located in Calcasieu Parish to construct a 7th heater (furnace) for its ethylene plant (the "Project"), and new direct jobs and payroll as hereinafter provided will result from the Company's investment in the Project; and

WHEREAS, Company has filed an Advance Notification for the Project in accordance with the Rules of the Board in order to obtain an exemption from ad valorem taxes in Calcasieu Parish; and

WHEREAS, the Company anticipates that the Project will be constructed in Phases spanning one or more years prior to the Company's commencement of Operation; and

WHEREAS, in exchange for the Exemption, Company agrees to create or maintain such Jobs and Payroll (defined herein-below) and to the other terms and conditions of this Agreement; and

WHEREAS, in accordance with the Board Rules, this Agreement shall be Exhibit A to the Exemption Contract(s) and shall include the number of jobs and payroll to be created and/or retained at the Manufacturing Establishment and the term of the Exemption; and

WHEREAS, the Secretary projects that the return on investment to the State and Local Governmental Entities from the Manufacturing Establishment will exceed the benefit of the Exemption as set forth in the terms hereinafter provided, considering a multitude of factors, including but not limited to the following: capital expenditure, direct payroll tax revenue, indirect payroll tax revenue, and additional indirect tax revenue streams such as property tax, sales tax,

other payroll tax, and other local taxes associated with jobs supporting the Project; and

WHEREAS, this Agreement serves a public purpose and is in the public interest of the State and its citizens;

THEREFORE, IT IS AGREED:

ARTICLE I DEFINITIONS

Section 1.01 Definitions

"Advance Notification" means the notification of intent to apply for the Exemption filed in accordance with Section 503 of the Rules.

"Agreement" means this Exhibit "A" agreement, and any amendments or modifications thereto.

"Assignment" means to transfer or assign this Agreement, transfer or assign any of a Party's rights hereunder, or delegate any of a Party's duties hereunder, and **"Assignee"** means the entity to which such transfer or assignment is made in accordance with this Agreement.

"Basic Health Benefits Plan" means a basic health benefits plan for the individuals employed in new direct Jobs in this State which shall be determined by LED to be in compliance with federally mandated healthcare requirements or, if no federally mandated healthcare requirements exist, shall provide coverage for comprehensive healthcare coverage including basic hospital and physician care.

"Board" means the Louisiana Board of Commerce and Industry.

"Capital Expenditures" means the cost associated with a new manufacturing establishment or an addition to an existing manufacturing establishment, including purchasing or improving real property and tangible personal property, whose useful life exceeds one year and which are used in the conduct of business.

"Cessation of Operation" means failure of the Manufacturing Establishment to engage in manufacturing and provide finished product(s) into the stream of commerce, except that the Secretary shall have the discretion to determine whether and the duration for which a temporary suspension of Operation due to maintenance, equipment breakdowns, or turnarounds does not constitute a Cessation of Operation.

"Certification of Compliance" means a sworn verification of compliance with the Company Objectives under this Agreement, signed by a key employee of the Company (executive or senior level officer, project site manager, or equivalent rank.).

"Company" means LACC, LLC US, a Delaware limited liability company duly authorized to do and doing business in Louisiana, and its successors and permitted assigns.

"Company Affiliate" means any business entity that controls or is controlled by the Company or by another business entity that controls the Company, including a parent or subsidiary of the Company, or another subsidiary of a parent of the Company. Control means exercising authority over the management, business policies, and operations of the business entity.

"Company Default" is defined in Section 6.01(B).

"Company Objectives" means (1) the acquisition, expansion, construction, equipping, and Operation of the Manufacturing Establishment, (2) the making of anticipated Capital Expenditures; (3) the creation and maintaining of Required Annual Jobs and (4) the payment of Required Annual Payroll.

"Contract Monitor" is defined in Section 7.01(A).

"Default" has the meaning set forth in Article VI.

"Default Payment" means the amount of money, if any, paid by Company to the Local Governmental Entities in the event of a Default as provided in Article VI.

"Effective Date" is the date of execution of this Agreement by the Secretary.

"Exemption" means the exemption from ad valorem taxation provided for manufacturing establishments in Article VII, Section 21(F) of the Louisiana Constitution of 1974 with specific regard to the Project, which may occur in and is inclusive of Phases.

"Exemption Contract(s)" means the contract(s) entered into by the Board, the Company, and approved by the Governor memorializing the Exemption for the Project, including each Phase of the Project and specifying the terms thereof and to which this Agreement shall be Exhibit A to each such contract.

"Exemption Period(s)" means, for each Phase of the Project, the number of years of Exemption provided in accordance with the Rules and further set forth in Section 4.01(C), with each Exemption Period beginning on January 1 of the first Project Year after which each Phase becomes Operational or completes construction. The Exemption Period for any Phase of the Project shall not be longer than 10 years—no more than 5 years initially and an additional 5 years if the Exemption is renewed.

"Force Majeure" means: (1) an act of God, an act of war, strike, or a natural disaster due to earthquake, landslide, fire, flood, tornado, tropical storm, or hurricane; (2) which is beyond the reasonable control of a Party to this Agreement; and (3) prevents the Party from performing its obligations hereunder.

"Governor" means the Governor of the State of Louisiana.

"ITEP" means the Industrial Ad Valorem Tax Exemption Program administered by LED to implement the exemption from ad valorem taxation provided for in Article VII, Section 21(F) of the Louisiana Constitution of 1974.

"Jobs" means positions of employment that are:

- (1) new (not previously existing in the State);
- (2) permanent (without specific term);
- (3) full-time (working a minimum of 30 hours or more per week);
- (4) employed directly by the Company, a Company Affiliate, or a Qualified Contractor;
- (5) based at the Manufacturing Establishment; and
- (6) filled by a United States citizen who is domiciled in Louisiana or who becomes domiciled in Louisiana within 60 days of employment; and
- (7) offering a Basic Health Care Benefits Plan.

Jobs shall not include:

- (1) jobs transferred to the Manufacturing Establishment from within the State by the Company, a Company Affiliate, or a Qualified Contractor, unless back-filled to result in a net job gain within the State;
- (2) jobs transferred from other Louisiana-based employment as a result of the Company, a Company Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets, unless back-filled to result in a net job gain within the State; or
- (3) jobs performing contract services for the State of Louisiana or any of its agencies.

"LED" means Louisiana Department of Economic Development.

"Legislature" means the Legislature of the State of Louisiana.

"Local Governmental Entities" with regard to Calcasieu Parish, means the parish governing authority, school board, and sheriff, as well as any municipality in which the Manufacturing Establishment is or will be located.

"Manufacturing Establishment" means the location for the Project, as described in the ITEP application for the Project, for the manufacturing of finished product(s) to be placed by Company into the stream of commerce.

"Operation" or "Operational" means the commercial utilization of the Manufacturing Establishment, if new, or of the addition, rehabilitation or restoration of the Manufacturing Establishment for which the Exemption is granted.

"Payroll" means payment by the Company, a Company Affiliate or Qualified Contractor to its employees for Jobs, exclusive of benefits and defined as wages under Louisiana Employment Security Law (La. R.S. 23:1472(20)), during a Project Year, except that with regard to Jobs employed directly by a Qualified Contractor, Payroll shall not include any fees, mark-up, profit margins or similar payments by the Company or a Company Affiliate to a Qualified Contractor.

"Phase" means that portion of the Project that becomes Operational or completes construction for which Capital Expenditures are made and, in the following Project Year, becomes subject to the Exemption provided by an Exemption Contract to which this Agreement is attached as Exhibit A.

"Project" means Company's acquisition or expansion, construction, improvement, equipping and Operation of the Manufacturing Establishment as further described in the Recitals, which may occur in Phases.

"Project Year" means each twelve-month period, beginning on January 1 and ending on December 31, or, if the Project is located in Orleans Parish, beginning on August 1 and ending on July 31, of each year identified in Section 4.02(B).

"Qualified Contractor" means a business entity other than Company or Company Affiliate, acting pursuant to an agreement with the Company or Company Affiliate regarding the Project.

"Required Annual Jobs" is the number of Jobs required to be met by the Company pursuant to Section 4.02, during a Project Year.

"Required Annual Jobs and Payroll" refers, collectively, to Required Annual Jobs and Required Annual Payroll.

"Required Annual Payroll" is the amount of Payroll required to be met by the Company pursuant to Section 4.02 for Jobs.

"Rule(s)" mean the rules promulgated by the Board as Chapter 5 of Title 13 of the Louisiana Administrative Code.

"Secretary" means the Secretary of the Louisiana Department of Economic Development.

"State" means the State of Louisiana.

ARTICLE II AUTHORITY

Section 2.01 LED Authority

LED is granted authority under the provisions cited above to enter into agreements with public and private associations or corporations for a public purpose.

Section 2.02 Company Authority

A duly executed resolution or other evidence of the authority of the Company to enter into this Agreement and to carry out the commitments made herein, and the authority of the undersigned representative to execute this Agreement and any other documents required thereby on behalf of the Company, certified by the secretary or other authorized representative of the Company, is attached hereto as Exhibit 1.

Section 2.03 Other Approvals

This Agreement is not effective until signed by all Parties.

ARTICLE III REPRESENTATIONS

The Parties have all the requisite power and authority to enter into this Agreement and to carry out the terms hereof; and the persons signing this Agreement have the authority to execute this Agreement as authorized representatives, and to bind the Parties to all the terms of this Agreement.

This Agreement has been duly authorized, executed, and delivered by the Parties and upon receipt of the approvals described herein will constitute a legal, valid, and binding obligation of the Parties, enforceable in accordance with its terms.

Parties have taken or will take all necessary and proper action to authorize the execution, issuance, and delivery of this Agreement and any other documents required by this Agreement, and the performance of its obligations under this Agreement.

The execution of this Agreement and any other documents required by this Agreement as well as the performance by the Parties of their respective obligations hereunder are within the Parties respective powers and will not violate any provisions of any law, regulation, decree, or governmental authorization applicable to them.

ARTICLE IV OBLIGATIONS

Section 4.01 LED Obligations

(A) LED enters into this Agreement for the purposes of providing the terms and conditions for Company's receipt of the Exemption in the manner and for the purposes provided for by the Board and the Governor.

(B) Upon execution of this Agreement, LED will recommend to the Board that the Company receive the Exemption for the Project under the terms and conditions hereinafter set forth as required by the Rules, and this Agreement shall be Exhibit A to each Exemption Contract among the Board and Company upon approval by the Governor.

(C) LED will make the following recommendation for the Exemption to the Board for the Company, subject to the Company's adherence to its objectives hereunder and in accordance with the terms and conditions of this Agreement and ITEP Rules with respect to the limitation or cancellation of an Exemption Contract in the event of the Company's non-performance of its objectives hereunder: (1) an 80% exemption from ad valorem taxes for the initial Exemption Contract of 5 years for each Phase and (2) an 80% exemption from ad valorem taxes for the renewal Exemption Contract of 5 years for each Phase with the express understanding that Company's compliance with and performance of the Company's Objectives hereunder shall be a consideration as to the renewal of the Exemption.

Section 4.02 Company Objectives

(A) Commencement of Operation. The Company has proceeded to expand the Manufacturing Establishment and commence Operation by December 31, 2023 as described in the ITEP application form filed or to be filed for this Project. During the construction period, which Company anticipates will span multiple years, Company projects that it will expend approximately \$72,500,000.00 in Capital Expenditures and that the Project could provide approximately 125 full time equivalent construction jobs as well as the creation of 3 Jobs having an annual Payroll of at least \$240,000.00, including 0 Jobs by a Qualified Contractor. Upon commencement of Operation and fulfillment of the foregoing representations, Company shall provide the Required Annual Jobs and Payroll as set forth in Section 4.02(B).

(B) Operation of the Manufacturing Establishment: Required Annual Jobs and Payroll. During each Project Year thereof, the Company anticipates creating and, thereafter, maintaining Required Annual Jobs and Payroll at the Manufacturing Establishment as follows:

| Project Year | Required Annual Jobs | Required Annual Payroll |
|--------------|----------------------|-------------------------|
| 2022 | 3 | \$240,000.00 |
| 2023 | 3 | \$240,000.00 |
| 2024 | 3 | \$240,000.00 |
| 2025 | 3 | \$240,000.00 |
| 2026 | 3 | \$240,000.00 |
| 2027 | 3 | \$240,000.00 |
| 2028 | 3 | \$240,000.00 |
| 2029 | 3 | \$240,000.00 |
| 2030 | 3 | \$240,000.00 |
| 2031 | 3 | \$240,000.00 |
| 2032 | 3 | \$240,000.00 |
| 2033 | 3 | \$240,000.00 |

(C) Jobs and Payroll Creation. Any Jobs and corresponding Payroll created by Company after it files the Advance Notification for the Project shall be considered as having been created during the first Project Year.

(D) Project Year Adjustment. To the extent Company does not commence Operation on or before the anticipated date identified in Section 4.02(A), Project Years will adjust accordingly, but for no more than two years.

(E) Other State Incentives. To the extent that Company may receive any other incentives administered by LED directly for any Required Annual Jobs or Payroll, it shall have no bearing on this Agreement.

(F) Louisiana Preference. To the extent allowed by law, and insofar as is feasible and practicable, the Company agrees to use reasonable commercial efforts to give preference to Louisiana manufacturers, suppliers, vendors, contractors, and subcontractors in connection with

equipping the Manufacturing Establishment and purchasing material and supplies to support Operation, provided such entities are competitive in price, quality, and delivery.

ARTICLE V ASSIGNMENT AND TRANSFER

Assignment or Transfer of the Manufacturing Establishment or any part of an Exemption Contract shall be governed by Section 535 of the Rules pertaining to the “Sale or Transfer of Exempted Manufacturing Establishment.”

ARTICLE VI DEFAULT AND RENEWAL CONSIDERATION

Section 6.01 Default

(A) State Default. The failure by the Board, the Local Governmental Entities or the Governor, to approve the Exemption for the Company in the manner provided by the Rules, constitutes a default under this Agreement. Upon the occurrence of such default, Company is relieved of all obligations hereunder and this Agreement shall automatically terminate without any further remedy to or obligation imposed upon Company.

(B) Company Default. The occurrence of any of the following actions during the term of any Exemption Contract shall constitute a Company Default with a corresponding remedy:

(1) Operation does not commence within a 2-year period beginning on the date identified in Section 4.02(A), in which case the Board may terminate or otherwise modify the Exemption Contract(s) as provided in the Rules.

(2) Cessation of Operation, in which case the Board may terminate or otherwise modify the Exemption Contract(s) as provided in the Rules;

(3) Assignment of this Agreement, or transfer of ownership of or controlling interest in the Manufacturing Establishment, the Company, or substantially all of its assets, other than as permitted under Article V, in which case the Board may terminate or otherwise modify the Exemption Contract(s) as provided in the Rules;

(4) Failure to satisfy 90% of either or both of the Company's Required Annual Jobs and Payroll under Section 4.02 of this Agreement upon which LED shall give notification to the Company and the Local Governmental Entities, which entities will make a recommendation to the Board on whether to terminate the Exemption Contract for the Company or otherwise alter the terms of the Exemption, including the length of the exemption period and/or the percentage of the exemption. The recommendation of the Local Governmental Entities shall then be submitted to the Board for consideration and/or action. This provision shall be applicable for each Project Year in which the Company fails to satisfy the requirements of this paragraph as provided herein irrespective of any prior decision of the Board to continue the Exemption Contract(s) under the terms provided.

Alternatively, the Local Governmental Entities and the Company may forego the recommendation to the Board required by this section if the Local Governmental Entities agree that the Company shall pay and the Company actually makes a Default Payment to each of the Local Governmental Entities in an amount agreeable to both the Local Governmental Entities and the Company, in which case the terms of the Exemption Contract(s) shall remain the same.

(C) Renewal Consideration. Upon Company's application for a renewal of the Exemption, Company's non-performance of this Agreement shall be considered by the Board in the manner provided by the Rules.

Section 6.02 Delay or Omission

No delay or omission in the exercise of any right or remedy accruing to any Party upon any breach of this Agreement by any other Party shall impair such right or remedy or be construed as a waiver of any breach theretofore or thereafter occurring. The waiver of any condition or the breach of any term, covenant, or condition herein or therein contained shall not be deemed to be a waiver of any other condition or of any subsequent breach of the same or any other term, covenant, or condition herein or therein contained.

Section 6.03 Force Majeure

(A) Upon occurrence of an event of Force Majeure, the affected Party shall have the right, but not the obligation, to declare a Force Majeure period, by giving written notice of such event and declaration to the other Parties within 30 days of such occurrence. Time being of the essence, the affected Party shall make every reasonable effort to give such notice as soon as possible, but in any event notice must be given within 30 days of the occurrence.

(B) The Force Majeure period shall continue from the date of such notice until the effects of such Force Majeure are removed, remedied, repaired, or otherwise no longer prevent performance of a Party's obligations hereunder. During the Force Majeure period, the obligations of the Parties under this Agreement shall be suspended, and the relevant deadlines and time periods under this Agreement shall be extended to the extent of such suspension. In any event, no Force Majeure period arising from a single event of Force Majeure shall be deemed to exist for longer than 2 years from the date of such notice, and the aggregate Force Majeure period during the term of this Agreement shall not exceed two years.

(C) The affected Party must proceed with due diligence to effect repairs or undertake efforts to remedy or mitigate the effects of a Force Majeure event, and within 60 days of the occurrence of the event of Force Majeure shall provide the other Parties a report showing the efforts made and to be made to remedy or mitigate the effects as well as a timetable to return to full performance.

Section 6.04 No Other Damages.

No party shall have the right to recovery against any other party of any damages of whatever nature, including compensatory, consequential, punitive, or otherwise, arising from or relating to any act or omission deemed to be a breach of this Agreement or fault of any party other than the remedies expressly set forth in this Article.

**ARTICLE VII
REPORTS; AUDIT**

Section 7.01 Contract Monitoring

The Secretary of LED or his designee will designate, and may change from time to time, one or more persons on his staff to act as Contract Monitor for the Project, to act as LED's representative and liaison between LED and the Company, and to monitor the achievement of the Company Objectives.

Section 7.02 Annual Certification of Compliance

By the last day of the fourth month following the end of each Project Year ("Deadline"), and subject to one request by the Company for a reasonable extension of time of no more than 60 days if made, in writing, before the Deadline, the Company shall deliver to LED a Certification of Compliance with the Company Objectives under this Agreement, including specific verification of the creation and maintenance of Required Annual Jobs and Payroll. The Certificate of Compliance shall be in the general form of Exhibit 2 attached hereto and shall be accompanied by the additional materials referenced therein. All original documentation supporting the Certification of Compliance shall be maintained by the Company as required by the Rules. Failure to timely submit the annual Certification of Compliance may result in LED reporting to the Local Governmental Entities a failure to satisfy Required Annual Jobs and Payroll per Section 6.01(B)(4).

With regard only to the first Project Year referenced in Section 4.02(B), the Company shall deliver to LED the Certification of Compliance either within the time delay referenced in the prior paragraph or 90 days following the date that LED submits the Exemption Contract to the Company for execution, whichever is later.

Section 7.03 Audit

LED shall have such rights to compel an investigation at any time during the effectiveness of this Agreement as provided in Section 531 of the Rules pertaining to inspections.

Section 7.04 Reporting Rules Applicable

Nothing provided in this Section shall relieve Company of any additional reporting requirements provided by the Rules.

**ARTICLE VIII
TERM**

The Term of this agreement shall extend from the Effective Date until the end of the last Exemption Period for the Project.

**ARTICLE IX
MISCELLANEOUS**

Section 9.01 Non Discrimination

Company agrees to abide by the requirements of the following laws, as amended and as applicable: Title VI of the Civil Rights Act of 1964 and Title VII of the Civil Rights Act of 1964, the Equal Employment Opportunity Act of 1972; Federal Executive Order 11246; the Rehabilitation Act of 1973; the Vietnam Era Veteran's Readjustment Assistance Act of 1974; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; the Fair Housing Act of 1968; and the Americans with Disabilities Act of 1990. Company agrees not to discriminate in their employment practices in Louisiana, and, to the extent required by law and Executive Order, will render services in Louisiana without discrimination on the basis of race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, disability, or age in any matter relating to employment.

Section 9.02 Captions

The captions or headings in this Agreement are for convenience only and do not define or limit the scope or extent of this Agreement.

Section 9.03 Counterpart

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same Agreement.

Section 9.04 Choice of Law

This Agreement shall be construed in accordance with and governed by the laws of the State of Louisiana.

Section 9.05 Jurisdiction and Venue

The 19th Judicial District Court in the Parish of East Baton Rouge, State of Louisiana, shall be deemed to be the exclusive court of jurisdiction and venue for any litigation, special proceeding or other proceeding as between the Parties that may be brought, or arise out of, in connection with, or by reason of this Agreement; and the Parties hereto submit themselves to the jurisdiction of said court in the event of any legal proceedings in connection with this Agreement.

Section 9.06 Further Assurances

From time to time hereafter, the Parties shall execute and deliver such additional instruments, certificates, or documents and take all such actions as another Party may reasonably request for the purpose of fulfilling the Parties' obligations hereunder.

Section 9.07 Notices

Any notice required or permitted to be given under or in connection with this Agreement shall be in writing and shall be delivered to the address(es) set forth below, or to such other address as may be designated by such Party in written notice to the other Party.

To LED:

Don Pierson, Secretary
Louisiana Department of Economic Development
P. O. Box 94185; Baton Rouge, LA 70804-9185 (USPS mail)
11th Floor, 617 North 3rd Street, Baton Rouge, LA 70802-5239 (Delivery)
Telephone: (225) 342-3000

To the Company:

Patrick Thornton
LACC, LLC US
840 Gessner Rd., Suite 500, Houston, TX 77024
patrick.thornton@lottechem.com
(346) 326-4388

Section 9.08 Amendment

This Agreement may be amended only upon the written consent and approval of all Parties.

Section 9.09 Rules Prevail

To the extent any provision of this Agreement, after reasonable construction so as to give meaning to all provisions of this Agreement and the Rules, conflicts with the Rules promulgated by the Board, the Rules of the Board prevail.

Section 9.10 Electronic Transaction; Electronic Signatures

In accordance with LA. R.S. 9:2605B(1)&(2), the Parties hereto each agree that this transaction may be conducted by electronic means; and electronic signatures of the Parties to this Agreement and any Amendments hereto shall be acceptable and satisfactory for all legal purposes; as authorized by the "Louisiana Uniform Electronic Transactions Act", LA. R.S. 9:2601 through 9:2621.

****REMAINDER OF PAGE INTENTIONALLY LEFT BLANK****

IN WITNESS WHEREOF, this Agreement has been signed by the undersigned duly authorized representatives on the dates indicated below.

LACC, LLC US

Taewoon Soun
By: Taewoon Soun (Sep 16, 2021 10:21 CDT)
Signature

Taewoon Soun

Printed Name

Title: CEO & President

Date: 09/16/2021

LED CONTRACT MONITOR

Kristin Cheng
Kristin Cheng (Sep 17, 2021 14:01 CDT)
Signature

Kristin Cheng

Printed Name

LOUISIANA DEPARTMENT OF
ECONOMIC DEVELOPMENT

By: 
Don Pierson, Secretary

Date: 09/17/2021

EXHIBIT 1

(Company Authorizing Resolution)

**ACTION BY WRITTEN CONSENT
OF
THE MEMBERS AND BOARD OF MEMBERS
OF
LACC, LLC**

a Delaware limited liability company

Effective as of January 1, 2021

In accordance with the Delaware Limited Liability Company Act, the undersigned parties, being the Board of Members (the "Board") and all of the Members (the "Members") of LACC, LLC, a Delaware limited liability company (the "Company"), hereby adopt, approve and authorize the actions set forth herein and hereby direct that this written consent (this "Consent") be placed with the minutes of the proceedings of the Company. All capitalized terms not defined in this consent shall have the same meaning set forth in the Amended and Restated Limited Liability Company Agreement of the Company, dated as of June 17, 2015 (as amended from time to time, the "LLC Agreement").

Appointment of Board Members

WHEREAS, pursuant to Section 5.1(a) of the LLC Agreement and subject to certain limitations in the LLC Agreement, the business and affairs of the Company is vested in and controlled by the Board;

RESOLVED, that the Members hereby elect the individuals listed in Exhibit A as Board Members to the Board of the Company, to serve as Board Members until their successors have been elected and qualified, or until their earlier death, resignation or removal, three of which have been designated by Lotte and three of which have been designated by Axiall pursuant to Section 5.2(a) of the LLC Agreement.

Election of the Chairman, Vice-Chairman and Secretary of the Board

RESOLVED, that the Board hereby elects the following individuals to hold the following positions of the Board until their successors have been elected and qualified, or until their earlier death, resignation or removal.

| <u>Office</u> | <u>Name</u> |
|----------------------------|--------------------|
| Chairman of the Board | Tom Janssens |
| Vice-Chairman of the Board | Tae Woon Soun |
| Secretary of the Board | Tae Woon Soun |

Election of Officers

WHEREAS, Lotte has the right to nominate a candidate for the office of President and has nominated Tae Woon Soun;

WHEREAS, Axiall has the right to nominate a candidate for the office of Executive Vice President of Operations and has nominated Curtis Brescher;

RESOLVED, that pursuant to Sections 5.4(b) and 5.6 of the LLC Agreement, the Board hereby approves the foregoing nominations and hereby approves the appointment of Taewoon Soun as President and Curtis Brescher as Executive Vice President of Operations, each such person to hold such position until the earlier of his death, resignation, or removal.

Committees

WHEREAS, pursuant to Section 5.3 of the LLC Agreement and subject to certain limitations in the LLC Agreement, the Board has established an Operations Committee and Finance Committee;

WHEREAS, the Board desires to update the members of each committee;

RESOLVED, that the Board, hereby approves the individuals listed in Exhibit B to serve as members of the listed committee until their earlier death, resignation or removal.

General


RESOLVED, that the President and Executive Vice President of Operations of the Company and any officer designated by either such person (each, an "Authorized Officer") is hereby authorized and directed to sign, execute, certify to, verify, acknowledge, deliver, accept, file and record any and all such agreements, instruments, certificates, documents, reports and schedules, and to take, or cause to be taken, any and all such actions, in the name of or on behalf of the Company, which shall be required to consummate the transactions approved by this Consent, or which any Authorized Officer shall, in such Authorized Officer's sole discretion, deem necessary or appropriate and in the best interest of the Company in order to effect the purposes of this Consent, and such Authorized Officer's signature, or such actions taken by such officer, shall be conclusive evidence that such officer did deem the same to be necessary or appropriate and in the best interest of the Company in order to effect such purposes.

This Consent may be executed in two or more counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same consent and a facsimile or and electronic PDF of an executed signature page to this Consent shall be deemed an original for all purposes.

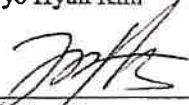
[Signatures appear on the following pages.]

IN WITNESS WHEREOF, the undersigned have executed this Action by Written consent as of the date first written above.

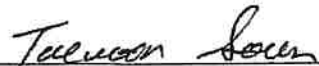
BOARD MEMBERS:



Gyo Hyun Kim



Jih Koo Hwang



Tae Woon Soun

Albert Chao

Lawrence Teel

M. Steven Bender

IN WITNESS WHEREOF, the undersigned have executed this Action by Written consent as of the date first written above.

BOARD MEMBERS:

Gyo Hyun Kim

Jin Koo Hwang

Tae Woon Soun

DocuSigned by:
Albert Chao _____ February 10, 2021
F10EE3A0587B1E2
Albert Chao

DocuSigned by:
Skip Teel _____ February 10, 2021
A7C28E69111C7B0
Lawrence Teel

DocuSigned by:
Steve Bender _____ February 10, 2021
22BA5AEDD88E1EF
M. Steven Bender

MEMBERS:

EAGLE US 2 LLC

By:  _____ February 10, 2021

Name: M. Steven Bender

Title: EVP & Chief Financial Officer

LOTTE CHEMICAL USA CORPORATION

By: _____

Name: Tae Woon Soun

Title: President

MEMBERS:

EAGLE US 2 LLC

By: _____

Name: M. Steven Bender

Title: EVP & Chief Financial Officer

LOTTE CHEMICAL USA CORPORATION

By: Tae Woon Soum

Name: Tae Woon Soum

Title: President

EXHIBIT A

Board of Members

| | Before | | New (January 1, 2021) | |
|---------------|---------------|---------------|------------------------------|--------------------------|
| LOTTE | Gyo Hyun Kim | Chairman | Gyo Hyun Kim | |
| | Byung Yun Lim | | Tae Woon Soun | Vice-Chairman, Secretary |
| | Jin Koo Hwang | | Jin Koo Hwang | |
| AXIALL | Albert Chao | | Albert Chao | |
| | Skip Teel | Vice-Chairman | Tom Janssens | Chairman |
| | Steven Bender | Secretary | Steven Bender | |

EXHIBIT B**Operations Committee**

| | Before | | New (January 1, 2021) | |
|---------------|-------------------|-----------|------------------------------|-----------|
| LOTTE | Jin Koo Hwang | President | Tae Woon Soun | President |
| | Kyeongjo (KJ) Han | | Kyeongjo (KJ) Han | |
| | Robert Chung | | Woong Jae (OJ) Lee | |
| AXIALL | Skip Teel | | Tom Janssens | |
| | Wayne Ahrens | EVP | Curtis Brescher | EVP |
| | Andrew Kenner | | Andrew Kenner | |

Finance Committee

| | Before | | New (January 1, 2021) | |
|---------------|-----------------|---------------|------------------------------|-------------------|
| LOTTE | Jin Koo Hwang | President | Tae Woon Soun | |
| | Jinseob Lee | VP of Finance | Jinseob Lee | VP of Finance |
| | | | <i>To be filled</i> | <i>Controller</i> |
| AXIALL | Steven Bender | CFO | Steven Bender | CFO |
| | George Mangieri | CAO | John Zoeller | CAO |
| | Bill Anamosa | Controller | Bill Anamosa | Controller |

EXHIBIT 2
CERTIFICATION OF COMPLIANCE

Contract Number for the Project: _____ Reporting Period: _____

Company Name: _____

Project Physical Address: _____

1. Has the contract for this project/phase been fully executed? Yes No
a. Complied with Article IV: Project Completion Report (PCR)? Yes No
b. Complied with Article VI: Affidavit of Final Cost (AFC)? Yes No

If the answer to any of the above is "No", please explain: _____

2. Operation of the assets related to this project/phase:
 Commenced, as of _____ and continues to date.
(Date)
 Has not commenced or has ceased Operation

If Company has ceased Operation, please explain: _____

3. Capital Expenditures for this project/phase made as of _____ : \$ _____
(Date - from PCR) (Amount from AFC)

4. Required Annual Jobs (per Exhibit A, Section 4.02 (B)): _____
a. Actual number of Jobs (total provided on NJCS or PSEBS (if retention only) tabs on the ITE-ACR): _____

5. Required Annual Payroll (per Exhibit A, Section 4.02 (B)): \$ _____
a. Actual annual Payroll (total provided on NJCS or PSEBS (if retention only) tabs on the ITE-ACR): \$ _____

6. Has the Company offered a Basic Health Benefits Plan for this Project Year for Jobs? Yes No

7. Are any Jobs at the Manufacturing Establishment attributable to:
- a. Jobs transferred from any other location within the state by the Company, Company Affiliate or a Qualified Contractor? Yes No
- b. Jobs transferred from any other Louisiana-based employment as a result of the Company, Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets? Yes No
- c. If yes to either a. or b. above, were those Jobs backfilled resulting in a neutral job gain (or neutral job count if retaining Jobs) within the State? Yes No

If the answer to 7.c. is "No", please explain: _____

8. Upload this Certification of Compliance with original signatures via Fastlane. The following additional materials must accompany this certification. Use the most current updated prescribed forms and spreadsheets found on the Fastlane Document Checklist:

- ITE Employment Baseline Calculation Worksheet – (only required the first year of reporting).
- A sortable and unlocked version of the ITE Annual Compliance Report (ITE ACR).
- Copies of all quarterly wage reports (ES-4's/SUTA) and Multi Worksite Reports (if applicable) filed with the LA Workforce Commission for the same filing period.

9. Optional: If applicable, additional non-compliance documentation is attached as a separate document for LED to provide to the Local Governmental Entities & the Board of Commerce & Industry for consideration. Yes No

CONTACT TYPE (select one): Business Consultant

Contact Information:

Name: _____

Title: _____

Mailing Address: _____

Phone Number: _____ Extension: _____

E-mail Address: _____

CERTIFICATION

(Must be executed by a key employee of the Company—executive or senior level officer, project site manager, or equivalent rank)

I hereby certify that, with regard to the above-referenced Industrial Tax Exemption project number, the information provided in this document and additional supporting materials is true and correct to the best of my information and belief after reasonable inquiry. And I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records (R.S. 14:133) and/or forfeiture of any exemptions approved under this program. I understand that application and information submitted with it shall not be returnable to the applicant.

(Original Signature)

(Printed Name)

(Date)

Please include a copy of this document and remit a check for \$250 (note contract number on check) made payable to:
Louisiana Economic Development
617 North 3rd Street, 11th Floor
Baton Rouge, LA 70802

Exhibit A 2018 LACC, LLC US 20210121

Final Audit Report

2021-09-17

| | |
|-----------------|---|
| Created: | 2021-09-16 |
| By: | Christina Ocmand (Christina.Ocmand@la.gov) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAbQFYgI9Y1BfMbTd6BzzvTOIMbYqR5Ei |

"Exhibit A 2018 LACC, LLC US 20210121" History

-  Document created by Christina Ocmand (Christina.Ocmand@la.gov)
2021-09-16 - 3:10:08 PM GMT- IP address: 159.39.101.2
-  Document emailed to Taewoon Soun (taewoon.soun@lotte.net) for signature
2021-09-16 - 3:11:40 PM GMT
-  Email viewed by Taewoon Soun (taewoon.soun@lotte.net)
2021-09-16 - 3:16:41 PM GMT- IP address: 216.215.77.118
-  Document e-signed by Taewoon Soun (taewoon.soun@lotte.net)
Signature Date: 2021-09-16 - 3:21:30 PM GMT - Time Source: server- IP address: 216.215.77.118
-  Document emailed to Kristin Cheng (kristin.cheng@la.gov) for signature
2021-09-16 - 3:21:31 PM GMT
-  Email viewed by Kristin Cheng (kristin.cheng@la.gov)
2021-09-17 - 7:00:46 PM GMT- IP address: 45.21.81.79
-  Document e-signed by Kristin Cheng (kristin.cheng@la.gov)
Signature Date: 2021-09-17 - 7:01:12 PM GMT - Time Source: server- IP address: 45.21.81.79
-  Document emailed to Don Pierson (don.pierson@la.gov) for signature
2021-09-17 - 7:01:13 PM GMT
-  Email viewed by Don Pierson (don.pierson@la.gov)
2021-09-17 - 8:53:06 PM GMT- IP address: 47.201.15.170
-  Document e-signed by Don Pierson (don.pierson@la.gov)
Signature Date: 2021-09-17 - 8:53:20 PM GMT - Time Source: server- IP address: 47.201.15.170
-  Agreement completed.
2021-09-17 - 8:53:20 PM GMT

DATE, TIME, PLACE OF MEETING

The Calcasieu Parish School Board Special Called Meeting was held at 3310 Broad Street, Lake Charles, Louisiana, on Thursday, October 28, 2021, at 5:00 p.m.

The meeting was called to order by Annette Ballard, Vice-President. The prayer was led by Desmond Wallace and the pledge by Aaron Natali.

ROLL CALL

The roll was called by Superintendent Bruchhaus and the following members were present: Mack Dellafosse, Aaron Natali, Annette Ballard, Russell Castille, Alvin Smith, Desmond Wallace, Glenda Gay, Fred Hardy, Damon Hardesty, Bliss Bujard, and Eric Tarver.

Absent: Mark Young, Dean Roberts, Billy Breaux, John Duhon

TAKE APPROPRIATE ACTION

Mrs. Ballard read the following:

A. Consideration on Proclamation Number 203-JBE 2021 issued by Governor John Bell Edwards on October 26, 2021 relative to Section 3 (D):

Subject to the exemptions in Subsection C above, all students in K-12 schools in Louisiana shall be required to wear face coverings over the nose and mouth.

However, an LEA or school district or non-public school may affirmatively opt out of this mandate only if the LEA or school district or non-public school adopts an isolation and quarantine policy for students, faculty, and staff consistent with the protocols set by the Louisiana Department of Health (based upon CDC guidance) published at:

<https://ldh.la.gov/assets/oph/Coronavirus/resources/DecisionTree/Schools-Decisiontree.pdf>

Mr. Bruchhaus spoke on the new proclamation, saying staff recommendation would be that CPSB would opt out on mandatory masks for K-12 students, with the exception of buses because they are governed by the federal government, but follow all existing LDH isolation and quarantine guidelines.

A motion to accept was offered by Mr. Hardesty, with a second by Mr. Smith.

Mr. Bujard offered a substitute motion to follow all COVID protocols in place in Calcasieu Parish since the October 5th adoption, with the exception of masking which would become optional going forward. Procedures would continue to include parent choice for direct contacts during the school day, and the 5 day

negative testing protocol for athletic participation for those students in direct contact during their sport. Mr. Hardesty seconded the motion.

The substitute motion failed on a 6-5 roll call vote.

Yes: Mr. Bujard, Mr. Hardesty, Mr. Natali, Mr. Smith, Mr. Tarver

No: Mrs. Ballard, Mr. Castille, Mr. Dellafosse, Mrs. Gay, Mr. Hardy, Mr. Wallace

Blue cards to address the Board: Mitchell Heuring, Eric Shanks, Danna Johnson, John Shanks, Whitney Walker, Kyle Holmes

Mr. Tarver offered an amendment to the original motion to state that for anyone who is a direct contact during the school day, a parent can choose for the student to return to school if the student wears a mask through their full quarantine period.

On a roll call vote, the motion carried on an 8-3 vote.

Yes: Mrs. Ballard, Mr. Bujard, Mr. Castille, Mr. Dellafosse, Mr. Hardesty, Mr. Natali, Mr. Smith, Mr. Tarver

No: Mrs. Gay, Mr. Hardy, Mr. Wallace

On a roll call vote for the original motion, as amended, that CPSB would opt out of mandatory masks for K-12 students, with the exception of buses because they are governed by the federal government, but follow all existing LDH isolation and quarantine guidelines except that for anyone who is a direct contact during the school day, a parent can choose for the student to return to school if the student wears a mask through their full quarantine period

Yes: Mrs. Ballard, Mr. Bujard, Mr. Castille, Mr. Dellafosse, Mrs. Gay, Mr. Hardesty, Mr. Natali, Mr. Smith, Mr. Tarver, Mr. Wallace

No: Mr. Hardy

ADJOURN MEETING

On a motion to adjourn by Mr. Tarver and a second by Mr. Dellafosse, the meeting was adjourned at 6:24 p.m. on a unanimous vote.

William (Billy) Breaux, President

Karl Bruchhaus, Secretary



EXECUTIVE DEPARTMENT

PROCLAMATION NUMBER 203 JBE 2021

***COVID-19 PUBLIC HEALTH EMERGENCY
MITIGATION MEASURES***

- WHEREAS,** pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act, La. R.S. 29:721, *et seq.*, on March 11, 2020 in Proclamation Number 25 JBE 2020, the Governor declared that a statewide public health emergency existed in the State of Louisiana because of COVID-19 and expressly empowered the Governor's Office of Homeland Security and Emergency Preparedness and the Secretary of the Department of Health and/or the State Health Officer to take all actions authorized under state law;
- WHEREAS,** La. R.S. 29:761 provides that "[b]ecause the government must do all that is reasonable and necessary to protect the health and safety of its citizens; because new and emerging dangers, including emergent and resurgent infectious diseases . . . pose serious and immediate threats; because a renewed focus on the prevention, detection, management, and containment of public health emergencies is essential; and because emergency health threats . . . may require the exercise of extraordinary government powers and functions, the state must have the ability to respond, rapidly and effectively, to potential or actual public health emergencies;"
- WHEREAS,** on August 4, 2021, the Governor issued Proclamation Number 137 JBE 2021, reinstating the statewide mask mandate, in response to an alarming rise in cases of the deadly Delta variant of COVID-19; since then, Louisiana has seen significant progress, proving that these mitigation measures work;
- WHEREAS,** the reduction in the number of cases, test percent positivity, and hospitalizations is due in large part to the increase in vaccinations and the mitigation measures implemented to slow the spread of COVID-19;
- WHEREAS,** based on the current level of transmission of COVID-19 in Louisiana, the face covering requirement can be lifted for most public settings, although face coverings remain recommended regardless of vaccination status;
- WHEREAS,** despite this significant progress, the risk of COVID-19 remains, as 57 of Louisiana's parishes are still in the category of high community risk, with 16 new confirmed COVID-related deaths on Tuesday, October 26, 2021;
- WHEREAS,** it is vital to Louisiana that our citizens remain vigilant of the risks presented by COVID-19 during the process of recovering from a storm that has affected well over one million residents throughout the state; and
- WHEREAS,** these measures are necessary to protect the health and safety of the people of Louisiana.
- NOW THEREFORE, I, JOHN BEL EDWARDS, Governor of the State of Louisiana, by virtue of the authority vested by the Constitution and the laws of the State of Louisiana, do hereby order and direct as follows:**

SECTION 1: GENERAL PROVISIONS

- A)** Pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act, La. R.S. 29:721 *et seq.* and the Louisiana Health Emergency Powers Act, La. R.S. 29:760, *et seq.*, a statewide public health emergency is declared to continue to exist in the State of Louisiana as a result of the continued threat posed to Louisiana citizens by COVID-19, the effects of which continue to threaten the lives and health of the citizens of the state.
- B)** The Governor's Office of Homeland Security and Emergency Preparedness and Secretary of the Department of Health are hereby expressly empowered to take any and all actions authorized under the Louisiana Health Emergency Powers Act, La. R.S. 29:760, *et seq.*, in relation to this public health emergency.
- C)** The Secretary of the Department of Health and/or the State Health Officer are hereby expressly empowered to take any and all actions authorized thereto under Titles 29 and 40 of the Louisiana Revised Statutes and under the State Sanitary Code (LAC Title 51) in relation to this public health emergency.

SECTION 2: COVID-19 MITIGATION MEASURES

- A)** All individuals who are at higher risk of severe illness from COVID-19 should stay at home, unless traveling outside the home for an essential activity, such as:
 - 1) Obtaining food, medicine, and other similar goods necessary for the individual or a family member of the individual.
 - 2) Obtaining medical care and treatment and other similar vital services for an individual or a family member of the individual.
 - 3) Going to and from an individual's workplace.
 - 4) Going to and from the home of a family member.
 - 5) Going to and from an individual's place of worship.
 - 6) Engaging in outdoor activity, provided individuals maintain a distance of six feet from one another.

Those individuals who are at higher risk of severe illness, as designated by the Centers for Disease Control (CDC), are those with conditions such as asthma, chronic lung disease, compromised immune systems (including from smoking, cancer treatment, bone marrow or organ transplantation, immune deficiencies, poorly controlled HIV or AIDS, or use of corticosteroids or other immune weakening medications), diabetes, serious heart disease (including heart failure, coronary artery disease, congenital heart disease, cardiomyopathies, and hypertension), chronic kidney disease undergoing dialysis, liver disease, or severe obesity or those who are 65 or older or living in a nursing home or long-term care facility.

SECTION 3: FACE COVERINGS

- A)** All individuals in the State of Louisiana are recommended to wear a face covering over the nose and mouth when indoors in any place outside of a private residence except in the circumstances provided for in Subsection (C) below.
- B)** In accordance with the order issued by the Centers for Disease Control and Prevention (CDC) on January 29, 2021, all individuals shall wear a face covering over the nose and mouth while passengers and operators of public conveyances, including airplanes, ships, ferries, trains, buses, taxis, ride-shares, and the corresponding transportation hubs. The CDC order is found at https://www.cdc.gov/quarantine/pdf/Mask-Order-CDC_GMTF_01-29-21-p.pdf.
- C)** The recommendations in Subsection (A) do not apply to the following:
 - 1) Any individual who will not come in contact with any other individual (outside of their immediate household members) or who will be able to

maintain strict social distancing of six feet apart from any other individual (outside of their immediate household members);

- 2) any child under the age of five not enrolled in a kindergarten program, however all children between the ages of two and five years old are strongly encouraged to wear a face covering in accordance with Subsection (A) of this Section;
- 3) any individual with a medical condition that prevents the wearing of a face covering;
- 4) any individual who is consuming food or drinks;
- 5) any individual seeking to communicate with someone who has or is suspected of having a communication disorder;
- 6) any individual giving a speech for broadcast or to an audience;
- 7) any individual temporarily removing his or her face covering for identification purposes; or
- 8) any athlete participating in organized athletic activities.

D) Subject to the exemptions in Subsection (C) above, all students in K-12 schools in Louisiana shall be required to wear face coverings over the nose and mouth. However, an LEA or school district or non-public school may affirmatively opt out of this mandate only if the LEA or school district or non-public school adopts an isolation and quarantine policy for students, faculty, and staff consistent with the protocols set by the Louisiana Department of Health (based upon CDC guidance) published at <https://adh.la.gov/assets/oph/Coronavirus/resources/DecisionTree/Schools-DecisionTree.pdf>.

E) All local governing authorities and operators of private businesses and organizations shall retain the authority to issue more restrictive measures than that imposed by the State.

F) If a business or organization does not allow entry to a worker, customer, or patron because that person refuses to wear a face covering, and if that worker, customer, or patron enters the premises or refuses to leave the premises, law enforcement personnel may enforce the trespassing laws and any other laws that the worker, customer, or patron may violate.

SECTION 4: The Governor's Office of Homeland Security and Emergency Preparedness and the State Fire Marshal are directed to ensure compliance with this order, and are empowered to exercise all authorities pursuant to La. R.S. 29:721, *et seq.*, and La. R.S. 29:760, *et seq.*

SECTION 5: All departments, commissions, boards, agencies and officers of the state, or any political subdivision thereof, are authorized and directed to cooperate in actions the state may take in response to the effects of this event.

SECTION 6: Unless otherwise provided in this order, these provisions are effective from Wednesday, October 27, 2021 to Wednesday, November 24, 2021, or as extended by any subsequent Proclamation, unless terminated sooner.



IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana in the City of Baton Rouge, on this 26th day of October, 2021.


GOVERNOR OF LOUISIANA

ATTEST BY THE
SECRETARY OF STATE

SECRETARY OF STATE

COVID-19 Screening Decision Tree for K-12 & Daycare:

Responding to a Symptomatic Individual – 10.01.2021



Children's Hospital
New Orleans
LCHMC Health



Experiencing COVID-like symptoms

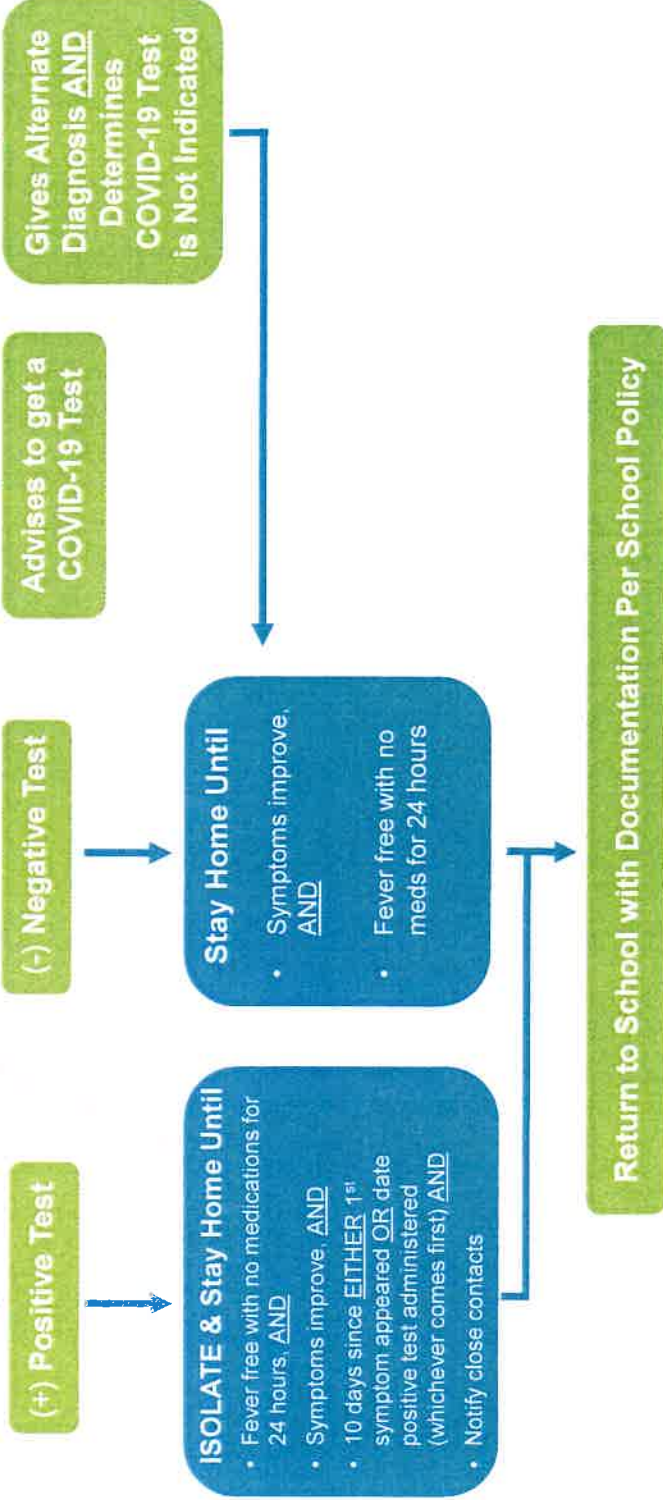
Go Home / Stay in School Isolation Room
Until Guardian Picks Up Student

Student or staff member *must* do one of the following:

Get a COVID-19 Test OR Get Evaluated by Healthcare Provider

"If no test result or healthcare provider evaluation has been confirmed, should complete end of isolation criteria. If neither is confirmed within 48 hrs of symptom onset, close contacts should quarantine."

PCR/molecular test confirmation required if antigen test is negative for a symptomatic individual.



COVID-19 symptoms include but are not limited to:

- Fever ≥ 100.4 °F
- Shortness of breath
- Chest pain
- Increasingly nonproductive (dry) cough
- Body aches or fatigue
- GI symptoms (nausea, diarrhea)
- Loss of taste and/or smell
- Other flu or cold like symptoms such as headache, sore throat, or congestion

Reference LDH Website for Specifics on Suspect Cases & Contact Tracing: [COVID-19 Contact Tracing in Schools](#)

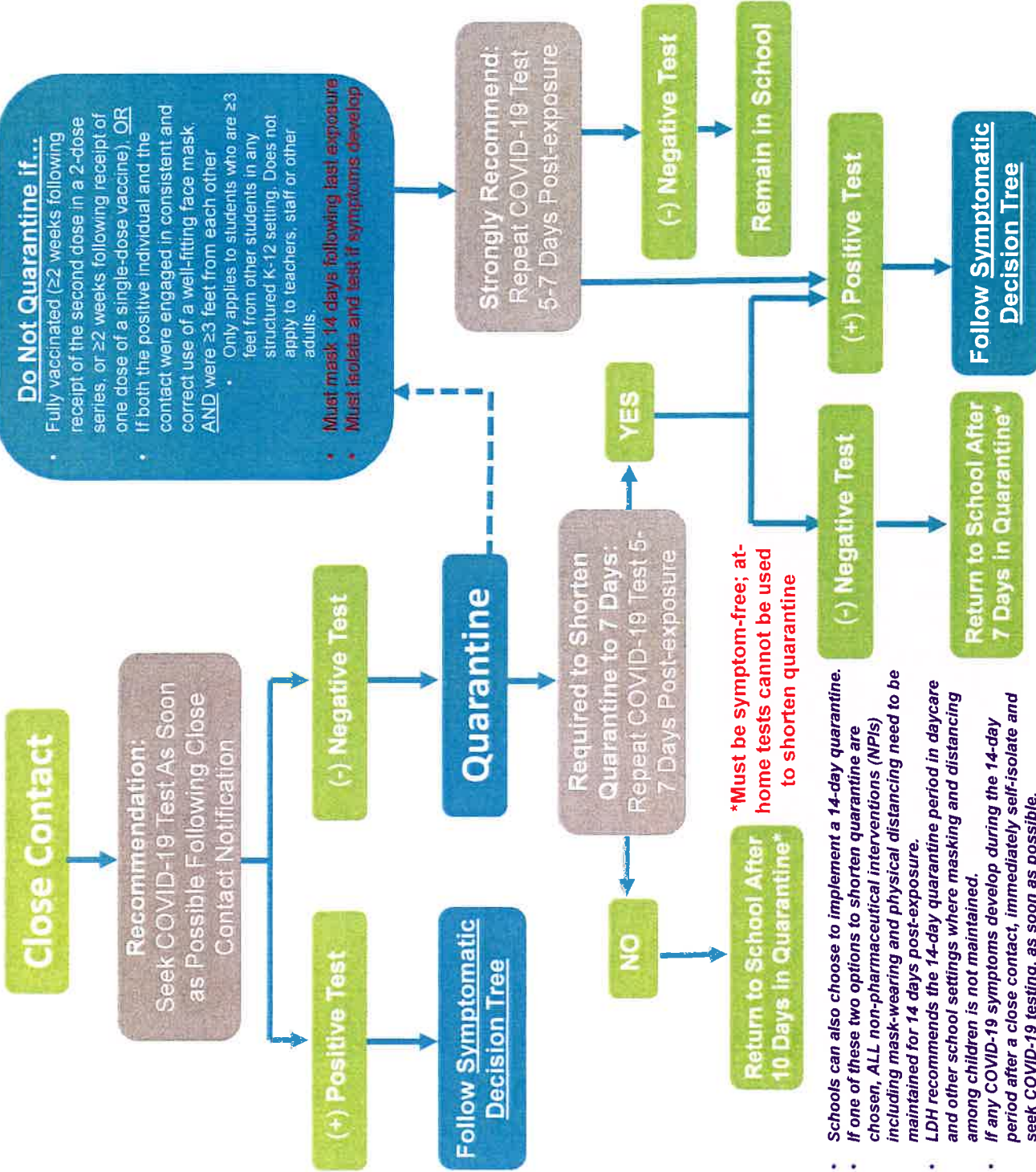
Children's Hospital New Orleans
Hotline for School Wellness & Virtual Care → 504.837.7760

In case of an emergency, dial 911.

This chart follows the most up-to-date CDC & LDH recommendations. Download a copy at: <https://www.lchmc.org/community/thrivekids-student-wellness/covid-19-support/school-covid-19-decision-tree/>

COVID-19 Screening Decision Tree for K-12 & Daycare:

Responding to Close Contact – 10.01.2021



- Schools can also choose to implement a 14-day quarantine.
- If one of these two options to shorten quarantine are chosen, ALL non-pharmaceutical interventions (NPIs) including mask-wearing and physical distancing need to be maintained for 14 days post-exposure.
- LDH recommends the 14-day quarantine period in daycare and other school settings where masking and distancing among children is not maintained.
- If any COVID-19 symptoms develop during the 14-day period after a close contact, immediately self-isolate and seek COVID-19 testing, as soon as possible.

***Must be symptom-free; at-home tests cannot be used to shorten quarantine**

CLOSE CONTACT =

- Within 6 feet of a COVID-19 infected person, for a cumulative total of 15 minutes or more over a 24-hour period;
- The infectious period for identifying close contacts include the 48 hours before the day the person became sick (or the 48 hours before specimen collection if asymptomatic) until the person was isolated.

Reference LDH Website for Specifics on Suspect Cases & Contact Tracing: [COVID-19 Contact Tracing in Schools](#)

Reference CDC Website for Correct Usage of Face Mask: www.cdc.gov/coronavirus/2019-ncov/your-health/effective-masks

Children's Hospital New Orleans Hotline for School Wellness & Virtual Care → 504.837.7760

In case of an emergency, dial 911.

This chart follows the most up-to-date CDC & LDH recommendations. Download a copy at: <https://www.chnola.org/community/trinekids-student-wellness/covid-19-support/school-covid-19-decision-tree/>

**Calcasieu Parish School Board
Administration and Personnel Committee Minutes
October 26, 2021**

The Calcasieu Parish School Board Administration and Personnel Committee met Tuesday, October 26, 2021, in the Board Room at 3310 Broad Street, Lake Charles, Louisiana. A quorum was present.

Mr. Dellafosse called the meeting to order at 5:00. The prayer and Pledge of Allegiance were led by Alvin Smith.

Present: Mack Dellafosse, Chair; Committee members, Annette Ballard, Russell Castille, Fred Hardy, Alvin Smith, Desmond Wallace, and Mark Young. Other Board Members present were Glenda Gay and Damon Hardesty.

Absent: Dean Roberts, Vice Chair; Aaron Natali, Eric Tarver, Billy Breaux, Bliss Bujard, John Duhon

Mr. Barrentine presented revisions to the Calcasieu Parish School Board Policies. **Policies JCD – Student Conduct, JD – Student Discipline, JDD – Suspension of Students, JDE – Expulsion, JCDAC – Student Alcohol and Drug Use, JCDAB – Dangerous Weapons, GBC – Recruitment, and GBD-AP – Staff Hiring Admin. Procedure.** There were minor revisions to the language.

On a motion by Annette Ballard and seconded by Desmond Wallace, it was recommended to approve **Policies JCD, JD, JDD, JDE, JCDAC, and JCDAB.** The motion carried by unanimous vote.

On a motion by Desmond Wallace and seconded by Mack Dellafosse, it was recommended to send back to staff to revise **Policies GBC and GBD-AP.** The motion carried by unanimous vote.

There being no further business to discuss, on a motion by Desmond Wallace and seconded by Mark Young, the committee adjourned the meeting at 5:53.

Mr. Robert Barrentine
Secretary

DATE, TIME, PLACE OF MEETING

The Calcasieu Parish School Board Long Range Planning Committee meeting was held at 3310 Broad Street, Lake Charles, Louisiana, on Tuesday, October 26, 2021, at 5:00 p.m.

The meeting was called to order by Russell Castille, Chairman. This meeting followed the A&P Committee meeting; the prayer and pledge were led at that meeting.

ROLL CALL

The roll was called by Superintendent Bruchhaus and the following members were present: Mack Dellafosse, Annette Ballard, Russell Castille, Glenda Gay, Alvin Smith, Desmond Wallace, Mark Young, Fred Hardy, and Damon Hardesty.

Absent: Bliss Bujard, Aaron Natali, John Duhon, Billy Breaux, Dean Roberts, Eric Tarver

TAKE APPROPRIATE ACTION

Mr. Castille read the following:

A. Consideration of Strategic Planning Consulting Services/Emergent Method

There was much discussion regarding the contracting of Emergent Method for consulting services to facilitate future planning by the CPSB.

On a motion to approve by Mrs. Ballard and a second by Mr. Dellafosse, the motion carried with one nay vote.

B. Consideration of 1-day Board retreat /Location, Time, Date, General Topics

This item was not considered at this time and postponed for future discussion.

ADJOURN MEETING

On a motion to adjourn by Mr. Hardesty and a second by Mr. Smith, the meeting was adjourned at 6:23 p.m. on a unanimous vote.

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed and signed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the audit.** The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J Waguespack, CPA
Louisiana Legislative Auditor

Enclosure

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)**

November 2, 2021

Postlethwaite & Netterville, APAC
8550 United Plaza Blvd., Suite 1001
Baton Rouge, Louisiana 70809

In connection with your audit of our financial statements as of June 30, 2021 and for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 30, 2021.

PART I. AGENCY PROFILE

1. Name and address of the organization.

Calcasieu Parish School Board
PO Box 800
Lake Charles, LA 70602

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

Student Count: 27,584

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

A list of requested information is attached to this document

4. Period of time covered by this questionnaire.

July 1, 2020 through June 30, 2021

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

F.S. 17:51

6. Briefly describe the public services provided.

The school board provides elementary and secondary education for all children attending public schools in the parish.

7. Expiration date of current elected/appointed officials' terms.

12/31/2022

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$250,000 have been publicly bid.

B) All material and supply purchases exceeding \$30,000 have been publicly bid.

Yes [X] No [] N/A []

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [] N/A []

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [] N/A []

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).

4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309).

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes No N/A

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes No N/A

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes No N/A

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes No N/A

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes No N/A

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes No N/A

19. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

PART VI. MEETINGS

20. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes No N/A

PART VII. ASSET MANAGEMENT LAWS

21. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes No N/A

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes No N/A

PART IX. DEBT RESTRICTION LAWS

23. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No N/A

24. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes No N/A

25. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes No N/A

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

26. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes No N/A

27. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

28. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes No N/A

PART XI. ISSUERS OF MUNICIPAL SECURITIES

29. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes No N/A

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

30. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
 - B. Development of a capital improvement program on a selective basis, R.S. 48:755.
 - C. Centralized purchasing of equipment and supplies, R.S. 48:755.
 - D. Centralized accounting, R.S. 48:755.
 - E. A construction program based on engineering plans and inspections, R.S. 48:755.
 - F. Selective maintenance program, R.S. 48:755.
 - G. Annual certification of compliance to the auditor, R.S. 48:758.
- Yes [] No [] N/A []

School Boards

31. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.
- Yes [X] No [] N/A []
32. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.
- Yes [X] No [] N/A []

33. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes [X] No [] N/A []

Tax Collectors

34. We have complied with the general statutory requirements of R.S. 47.
- Yes [X] No [] N/A []

Sheriffs

35. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.
- Yes [] No [] N/A []
36. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.
- Yes [] No [] N/A []

District Attorneys

37. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.
- Yes [] No [] N/A []

Assessors

38. We have complied with the regulatory requirements found in R.S. Title 47.
- Yes [] No [] N/A []

39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes [] No [] N/A []

Clerks of Court

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.

Yes [] No [] N/A []

Libraries

41. We have complied with the regulations of the Louisiana State Library.

Yes [] No [] N/A []

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

Yes [] No [] N/A []

43. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

Yes [] No [] N/A []

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

Yes [] No [] N/A []

Airports

45. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.

Yes [] No [] N/A []

46. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).

Yes [] No [] N/A []

47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).

Yes [] No [] N/A []

48. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).

Yes [] No [] N/A []

Ports

49. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.

Yes [] No [] N/A []

50. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).

Yes [] No [] N/A []

51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).

Yes [] No [] N/A []

52. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

Yes [] No [] N/A []

53. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

Yes [] No [] N/A []

Sewerage Districts

54. We have complied with the statutory requirements of R.S. 33:3881-4159.10.
Yes [] No [] N/A []

Waterworks Districts

55. We have complied with the statutory requirements of R.S. 33:3811-3837.
Yes [] No [] N/A []

Utility Districts

56. We have complied with the statutory requirements of R.S. 33:4161-4546.21.
Yes [] No [] N/A []

Drainage and Irrigation Districts

57. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts);
R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or
R.S. 38:2101-2123 (Irrigation Districts), as appropriate.
Yes [] No [] N/A []

Fire Protection Districts

58. We have complied with the statutory requirements of R.S. 40:1491-1509.
Yes [] No [] N/A []

Other Special Districts

59. We have complied with those specific statutory requirements of state law applicable to our district.
Yes [] No [] N/A []

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

_____ Secretary _____ Date

_____ Treasurer _____ Date

_____ President _____ Date

CHANGE ORDER

02

PROJECT NAME: RENOVATIONS TO WHS GIRLS' SOFTBALL FIELD
1000 GARDEN DRIVE
WESTLAKE, LOUISIANA 70669

CONTRACT INFORMATION:
Contract For: General Construction
Contract Date: February 18, 2021

CHANGE ORDER INFORMATION:
Change Order Date: November 2, 2021
Change Order Number: 02
CO Request Number: 06 and 07

OWNER:
Calcasieu Parish School Board
3310 Broad Street
Lake Charles, Louisiana 70615

ARCHITECT:
King Architects, Inc
1312 Sampson Street
Westlake, Louisiana 70669

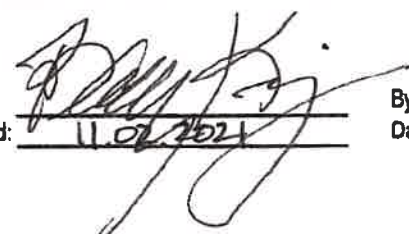
CONTRACTOR:
GeoSurfaces, Inc
7080 St Gabriel Avenue, Suite A
St Gabriel, Louisiana 70776

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change(s) and attach the itemized breakdown.)

| | | |
|---|----|--------------------------|
| ORIGINAL CONTRACT SUM | \$ | <u>1,291,000.00</u> |
| NET CHANGES BY PREVIOUS CHANGE ORDERS | \$ | <u>-239,400.00</u> |
| CONTRACT SUM PRIOR TO THIS CHANGE ORDER | \$ | <u>1,051,600.00</u> |
| CONTRACT SUM WILL BE <u>INCREASED</u> BY THIS CHANGE ORDER - <u>DETAILS ATTACHED</u> | \$ | <u>6,381.60</u> |
| NEW CONTRACT SUM INCLUDING THIS CHANGE ORDER | \$ | <u>1,057,981.60</u> |
| CONTRACT TIME WILL BE <u>INCREASED</u> BY <u>2</u> DAYS. | | |
| REVISED CONTRACT COMPLETION DATE: | | <u>November 29, 2021</u> |

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

| | | |
|--|---|---|
| RECOMMENDED: | ACCEPTED: | APPROVED: |
| _____ ARCHITECT Barry King, AIA King Architects, Inc. | _____ CONTRACTOR Charles Dawson GeoSurfaces, Inc | _____ OWNER Calcasieu Parish School Board |

| | | |
|---|---------------------------|---------------------------|
| By:  Dated: <u>11.02.2021</u> | By: _____ Dated: _____ | By: _____ Dated: _____ |
|---|---------------------------|---------------------------|

CHANGE ORDER REQUEST

PROJECT NAME: RENOVATIONS TO WHS GIRLS' SOFTBALL FIELD
1000 GARDEN DRIVE
WESTLAKE, LOUISIANA 70669

CONTRACT INFORMATION: Architect's Project Number: 1619A3
Contract For: General Construction CO Request Date: October 20, 2021
Contract Date: February 18, 2021 Change Order Request No. 6

OWNER:
Calcasieu Parish School Board
PO Box 800
Lake Charles, Louisiana 70602

ARCHITECT:
King Architects, Inc
1312 Sampson Street
Westlake, Louisiana 70669

CONTRACTOR:
GeoSurfaces, Inc
7080 St Gabriel Avenue, Suite A
St Gabriel, Louisiana 70776

The Owner requests an itemized request for changes to the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. (Insert a detailed description of the proposed modifications to the Contract Documents and attach all corresponding documents.)

ITEM(S):

| | | |
|--|-------|-------|
| Run conduit from electrical source to stub-up at each dugout | \$ | 2118 |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

SUBTOTAL 2118
PROFIT & OVERHEAD 20 % 423.6
TOTAL AMOUNT OF CHANGE ORDER REQUEST \$ 2,541.60

AMOUNT OF CALENDAR DAYS REQUESTED TO BE ADDED TO CONTRACT TIME FOR THIS CHANGE 1.00

THIS IS NOT A CHANGE ORDER, A CONSTRUCTION CHANGE DIRECTIVE OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

REQUESTED BY:

SIGNED

Ben Moran, Project Manager

PRINTED NAME AND TITLE

GeoSurfaces, Inc.

COMPANY



C. J.'S ELECTRICAL SERVICE, INC.

253 Trinity Lane Gray, LA 70359 ♦ 985-868-6368 ♦ Toll Free 888-407-7141 ♦ Fax 985-851-7010
cjselectricalsve@bellsouth.net

Proposal # 21-10017

October 20, 2021

Geo Surfaces

Attention: Ben M.

Re: Westlake Softball
Dugout Conduits

Dear Sir:

We are pleased to submit our proposal to submit our proposal to install one (1) underground conduit from the new Electrical panel to each of the Dugouts for the Softball field for future electrical

This proposal includes all material, taxes, labor, and equipment to perform the work stated above.

Total Cost: \$2,118.00

Sincerely,
C. J.'s Electrical Service, Inc.

Greg Marie/sl

Greg Marie
Vice President
GCM: sl

Proposal is good for 30 days.

If this proposal is accepted, please sign, date and return to our office by fax or email.

Accepted By: _____ Date: _____
Print Name: _____ Order #: _____

CHANGE ORDER REQUEST

PROJECT NAME: RENOVATIONS TO WHS GIRLS' SOFTBALL FIELD
1000 GARDEN DRIVE
WESTLAKE, LOUISIANA 70669

CONTRACT INFORMATION:
Contract For: General Construction Architect's Project Number: 1619A3
Contract Date: February 18, 2021 CO Request Date: November 1, 2021
Change Order Request No. 7

OWNER: Calcasieu Parish School Board
PO Box 800
Lake Charles, Louisiana 70602

ARCHITECT: King Architects, Inc
1312 Sampson Street
Westlake, Louisiana 70669

CONTRACTOR: GeoSurfaces, Inc
7080 St Gabriel Avenue, Suite A
St Gabriel, Louisiana 70776

The Owner requests an itemized request for changes to the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. (Insert a detailed description of the proposed modifications to the Contract Documents and attach all corresponding documents.)

ITEM(S):

| | | |
|--|----|------|
| Add wall as requested from dugout to knee wall | \$ | 3200 |
| Approx 6' long, 11 blocks high | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

SUBTOTAL 3200
PROFIT & OVERHEAD 20 % 640
TOTAL AMOUNT OF CHANGE ORDER REQUEST \$ 3,840.00

AMOUNT OF CALENDAR DAYS REQUESTED TO BE ADDED TO CONTRACT TIME FOR THIS CHANGE 1.00

THIS IS NOT A CHANGE ORDER, A CONSTRUCTION CHANGE DIRECTIVE OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

REQUESTED BY:

SIGNED _____
Ben Moran, Project Manager
PRINTED NAME AND TITLE _____
GeoSurfaces, Inc.
COMPANY _____

| NAME | POSITION | LOCATION | DATES | ADDITIONAL INFO |
|--------------------|-----------------|-----------------------|------------|--|
| RESIGNATION | | | | |
| Aguillard, Corey | Teacher | College St T & I | 10/15/2021 | Accepted job outside of education |
| Bates, Dashani | Custodian | Sulphur | 10/29/2021 | Personal Reason |
| Broussard, Leah | Clerk B1-3 | T S Cooley | 11/5/2021 | Personal Reason |
| Cole, Misty | Bus Driver | Starks | 10/18/2021 | Personal Reason |
| Daigle, Dana | Café Tech | Gillis | 10/7/2021 | Personal Reason |
| Fuselier, Jeremy | Elem Supervisor | Special Services | 11/1/2021 | Personal Reason |
| Giraldo, Yenifer | Custodian | Fairview | 10/13/2021 | Personal Reason |
| Hernandez, Dale | Para | Sulphur | 10/22/2021 | Personal Reason |
| Holcombe, Jordyn | Teacher | Moss Bluff Elementary | 10/20/2021 | Accepted substitute position with CPSB |
| Jackson, Andrea | Custodian | J I Watson | 10/15/2021 | Personal Reason |
| Johnson, Nicholas | Teacher | Ray D Molo | 10/29/2021 | Personal Reason |
| Keasler, Robert | Teacher | LaGrange | 10/13/2021 | Personal Reason |
| Kennedy, Jessica | Teacher | Positive Connections | 10/22/2021 | Accepted teaching job within La |
| Lopez, Mandy | Lab Manager | Maplewood Elementary | 10/29/2021 | Accepted teaching job within La |
| Marshall, Yaminha | Para | J K Kennedy | 10/20/2021 | Personal Reason |
| Matte, Taylor | Para | Dolby | 10/15/2021 | Personal Reason |
| Payne, Saprina | Café Tech | College Oaks | 10/22/2021 | Accepted job outside of education |
| Quinton, Jennifer | Para | Vinton Elementary | 10/29/2021 | Accepted job outside of education |
| Wilson, Amber | J I Watson | Cafeteria Manager | 11/5/2021 | Personal Reason |

RETIREMENT

| | | | | |
|------------------------------------|-----------------|-------------------|-----------------------------|------------------|
| Benoit, Jacqueline | Custodian | S P Arnett | 3/24/2022 | |
| Bingham, Stephanie | Lab Manager | Vinton Elementary | 10/31/2021 | |
| Edwards, Gwendolyn | Programmer | MIS | 1/31/2022 | |
| Maddox, Cheryl | Teacher | Western Heights | 10/15/2021 | |
| Owens, Brenda | Para | J K Kennedy | 12/17/2021 | |
| Ruffin, De'shahn | Teacher | Vinton Elementary | 12/14/2021 | |
| RETIRE-REHIRE TERM | | | | |
| | | | | |
| MATERNITY LEAVE | | | | Due Date: |
| Bosely, Katelyn | Teacher | St John | 01/07/2022 to 03/04/2022 | 1/7/2022 |
| Braud, Marcie | Teacher | St John | 11/29/2021 to 01/06/2022 | 11/26/2021 |
| Brown, Sarah | Teacher | Gillis | 11/29/2021 to 01/07/2022 | 12/6/2021 |
| Bushnell, Molly | Teacher | Moss Bluff Middle | 11/29/2021 to 01/24/2022 | 12/1/2021 |
| Kambou, Megan | Teacher | Henry Heights | 11/01/2021 to 12/13/2021 | 11/14/2021 |
| Queenan, Madison | Teacher | St John | 10/25/2021 to 01/18/2022 | 11/2/2021 |
| WAIVE ACT 715 | | | | |
| EXITING/DROP RETIREMENT | | | | |
| Causey, Lisa | Headstart Admin | J F Kennedy | 12/31/2021 | |
| Mathews, Terrie | Café Tech | R W Vincent | 10/22/2021 | |
| Woods, Charlene | Bus Driver | E K Key | 11/7/2021 | |
| PROFESSIONAL SABBATICAL | | | | |
| | | | | |

| MEDICAL SABBATICAL | | | | |
|--------------------|------------|------------------|-----------------------------|--|
| Carlin, Krystal | Teacher | Gillis | 01/07/2022 to 05/27/2022 | |
| Heard, Shaylee | Teacher | DeQuincy Primary | 01/07/2022 to 05/27/2022 | |
| LEAVE WITHOUT PAY | | | | |
| Vincent, Alexander | Bus Driver | F K White | 10/11/2021 to 04/11/2022 | |
| Williams, Chamica | Teacher | J D Clifton | 10/04/2021 to 12/01/2021 | |

APPROVED 10/31/2021

Robert Sarantini