STATE OF LOUISIANA COURT OF APPEAL, THIRD CIRCUIT

14-142 c/w CW13-1300 and 14-5

PINE PRAIRIE ENERGY CENTER, L.L.C. AND THE INDUSTRIAL DEVELOPMENT BOARD NO. 1 OF THE PARISH OF EVANGELINE, STATE OF LOUISIANA, INC.

VERSUS

EDDIE SOILEAU, SHERIFF AND EX OFFICIO TAX COLLECTOR, PARISH OF EVANGELINE, STATE OF LOUISIANA AND DIRK DEVILLE, ASSESSOR, EVANGELINE PARISH, STATE OF LOUISIANA

APPEAL FROM THE THIRTEENTH JUDICIAL DISTRICT COURT PARISH OF EVANGELINE, NO. 73894-B HONORABLE THOMAS FUSELIER, JUDGE

J. DAVID PAINTER JUDGE

Court composed of Sylvia R. Cooks, J. David Painter, and Phyllis M. Keaty, Judges.

Cook, J., dissents.

AFFIRMED.

Brian A. Eddington 8941 Jefferson Hwy, Ste. 200 Baton Rouge, LA 70809 COUNSEL FOR DEFENDANTS-APPELLANTS:

Eddie Soileau, Sheriff and Ex Officio Tax Collector for Evangeline Parishand Dirk Deville, Assessor for Evangeline Parish

Jesse R. Adams, III Andre B. Burvant 201 St. Charles Ave., 51st Fl. New Orleans, LA 70170 COUNSEL FOR PLAINTIFFS-APPELLEES:

Pine Prairie Energy Center, LLC, and Plains Marketing, L.P. and the Industrial Development Board No. 1 of the Parish of Evangeline, State of Louisiana, Inc.

Anthony L. Walker 1101 W. Main St. Ville Platte, LA 70586 COUNSEL FOR PLAINTIFF-APPELLEE:

Industrial Development Board No. 1 of the Parish of Evangeline, State of Louisiana, Inc.

PAINTER, Judge.

For the reasons set forth in the companion case hereto, *Pine Prairie Energy Center, L.L.C. And Plains Marketing, L.P. vs. Eddie Soileau, Sheriff And Ex Officio Tax Collector, Parish Of Evangeline, State Of Louisiana and Dirk Deville, Assessor, Evangeline Parish, State Of Louisiana, 14-5 c/w 13-1300, (La.App. 3 Cir. __/__/14) ___ So.3d ___, the judgment of the trial court is affirmed. Costs of this appeal are assessed to the Defendants-Appellants, Eddie Soileau, Sheriff and Ex Officio Tax Collector for Evangeline Parish, and Dirk Deville, Assessor for Evangeline Parish.*

AFFIRMED.