

**EXHIBIT 28a - RAIL SERVICE IMPROVEMENTS
OPINION OF PROBABLE COST**

Item No.	Description	Units	Est. Qty.	Unit Price	Amount
Construction					
1	Mobilization	L.S.	Job	\$ 75,000.00	\$ 75,000.00
2	Clearing and Grubbing	A.C.	32	\$ 5,000.00	\$ 160,000.00
3	Erosion Control	L.F.	38,000	\$ 3.00	\$ 114,000.00
4	Big Bayou Crossing (Bridge or Box Culverts)	L.S.	Job	\$ 500,000.00	\$ 500,000.00
5	Relocate Bayou	L.S.	Job	\$ 2,500,000.00	\$ 2,500,000.00
6	Topsoil Removal and Replacement	A.C.	18	\$ 10,000.00	\$ 180,000.00
7	Grading Work	C.Y.	25,000	\$ 5.00	\$ 125,000.00
8	12" Aggregate Base	C.Y.	29,000	\$ 35.00	\$ 1,015,000.00
9	Seeding	A.C.	16	\$ 5,000.00	\$ 80,000.00
10	Testing	L.S.	1	\$ 50,000.00	\$ 50,000.00
11	Proposed Track	L.F.	23,930	\$ 200.00	\$ 4,786,000.00
12	No. 9 Turnout	Each	4	\$ 50,000.00	\$ 200,000.00
13	No. 9 Turnout Controlled	Each	1	\$ 75,000.00	\$ 75,000.00
14	Derail	Each	2	\$ 5,000.00	\$ 10,000.00
15	End or Trac Device	T.F.	1	\$ 3,000.00	\$ 3,000.00
16	Install # 15 Turnout	Each	2	\$ 500,000.00	\$ 1,000,000.00
17	Utility Protection/Relocation Allowance	L.S.	Job	\$ 200,000.00	\$ 200,000.00
18	Storm Drainage (including inlets, culverts, backfill)	L.S.	Job	\$ 150,000.00	\$ 150,000.00
19	Hwy 1 Grade Crossing (including gates and flashers)	L.F.	100	\$ 5,000.00	\$ 500,000.00
20	2 Private At-Grade Crossings	L.F.	100	\$ 600.00	\$ 60,000.00
ESTIMATED CONSTRUCTION COST					\$ 11,783,000.00
CONTINGENCIES					\$ 1,178,300.00
TOTAL ESTIMATED CONSTRUCTION COST					\$ 12,961,300.00
Engineering					
	Basic Services				\$ 994,000.00
	Observation Of Construction				\$ 648,000.00
	Topographic Surveys (Field Work)	Days	20	\$ 1,500.00	\$ 30,000.00
	Topographic Surveys (Drafting)	Hours	80	\$ 100.00	\$ 8,000.00
	Construction Staking	Days	10	\$ 1,500.00	\$ 15,000.00
	Drainage Impact Analysis	Job	1	\$ 20,000.00	\$ 20,000.00
	Sub-Total				\$ 1,715,000.00
Permitting					
	LA. D.O.T.D. Traffic Impact Study	Each	1	\$ 30,000.00	\$ 30,000.00
	LA. D.O.T.D. Project Permits	Each	1	\$ 5,000.00	\$ 5,000.00
	U.S. Army Corps Of Engineers	Each	2	\$ 15,000.00	\$ 30,000.00
	D.E.Q. S.W.P.P.P.	Each	1	\$ 20,000.00	\$ 20,000.00
	Sub-Total				\$ 85,000.00
Miscellaneous					
	Materials Testing	Job	1	\$ 40,000.00	\$ 40,000.00
	Geotechnical Investigation	Job	1	\$ 30,000.00	\$ 30,000.00
	Reproduction	Job	1	\$ 5,000.00	\$ 5,000.00
	Recording	Job	1	\$ 500.00	\$ 500.00
	Advertising	Job	1	\$ 1,000.00	\$ 1,000.00
	Sub-Total				\$ 76,500.00
Environmental					
	Phase 1 Environmental Site Assessment	Job	1	\$ 15,000.00	\$ 15,000.00
	Wetlands Determination/Delineation	Each	4	\$ 5,000.00	\$ 20,000.00
	Wildlife/Endangered Species Survey	Job	1	\$ 5,000.00	\$ 5,000.00
	Cultural Resources Survey	Job	1	\$ 5,000.00	\$ 5,000.00
	Wetlands Mitigation	Job	1	\$ 40,000.00	\$ 40,000.00
	Sub-Total				\$ 85,000.00

**EXHIBIT 28a - RAIL SERVICE IMPROVEMENTS
OPINION OF PROBABLE COST**

Item No.	Description	Units	Est. Qty.	Unit Price	Amount
	Land Acquisition				
	Property Boundary Surveys	Parcels	25	\$ 1,000.00	\$ 25,000.00
	Abstract	Parcels	25	\$ 500.00	\$ 12,500.00
	Title Opinion	Parcels	25	\$ 250.00	\$ 6,250.00
	Appraisals	Parcels	25	\$ 500.00	\$ 12,500.00
	Review Appraisals	Parcels	25	\$ 200.00	\$ 5,000.00
	Negotiations	Parcels	25	\$ 1,500.00	\$ 37,500.00
	Legal (Draft Conveyance Documents)	Parcels	25	\$ 500.00	\$ 12,500.00
	Permanent Property Purchase	Parcels	25	\$ 12,000.00	\$ 300,000.00
	Temporary Servitude Purchase	Parcels		\$ 1,000.00	\$ -
	Recording	Parcels	25	\$ 300.00	\$ 7,500.00
	Sub-Total				\$ 418,750.00
TOTAL ESTIMATED PROJECT COST.....					\$ 15,341,550.00
USE.....					\$ 15,350,000.00