

EXHIBIT 27a - PROPOSED TELECOMMUNICATIONS IMPROVEMENTS

OPINION OF PROBABLE COST

NOTE: AT&T is the Incumbent Local Exchange Carrier in the area and generally provides construction of required telecommunications improvements for large industrial customers establishing new services. This Opinion of Probable Cost includes the construction of conduit to be used for communications lines by the telecommunications provider.

| Item No. | Description | Units | Est. Qty. | Unit Price | Amount |
|------------------------------------------------|-----------------------------------------------------|---------|-----------|--------------|----------------------|
| Construction | | | | | |
| 1 | Mobilization | L.S. | Job | \$ 20,000.00 | \$ 20,000.00 |
| 2 | Construction Layout | L.S. | Job | \$ 5,000.00 | \$ 5,000.00 |
| 3 | Project Sign | Each | Job | \$ 1,500.00 | \$ 1,500.00 |
| 4 | Temporary Erosion Control (SWPPP and Related) | L.S. | Job | \$ 5,000.00 | \$ 5,000.00 |
| 5 | Traffic Control / Signs / Temporary Ramp Barricades | L.S. | Job | \$ 5,000.00 | \$ 5,000.00 |
| 6 | Clearing Grubbing Stripping (to Site Only) | Acre | 5 | \$ 5,000.00 | \$ 25,000.00 |
| 7 | 4" HDPE Conduit | L.F. | 20,155 | \$ 26.00 | \$ 524,030.00 |
| 8 | Bore and Jack 4" HDPE Conduit | L.F. | 1,000 | \$ 50.00 | \$ 50,000.00 |
| 9 | Erosion Control and Soil Stabilization | L.S. | Job | \$ 25,000.00 | \$ 25,000.00 |
| 10 | Bedding and Foundation | C.Y. | 400 | \$ 60.00 | \$ 24,000.00 |
| ESTIMATED CONSTRUCTION COST | | | | | \$ 684,530.00 |
| CONTINGENCIES | | | | | \$ 68,470.00 |
| TOTAL ESTIMATED CONSTRUCTION COST | | | | | \$ 753,000.00 |
| Engineering | | | | | |
| | Basic Services | | | | \$ 71,000.00 |
| | Observation Of Construction | | | | \$ 37,650.00 |
| | Topographic Surveys (Field Work) | Days | 5 | \$ 1,500.00 | \$ 7,500.00 |
| | Topographic Surveys (Drafting) | Hours | 60 | \$ 100.00 | \$ 6,000.00 |
| | Construction Staking | Days | 1 | \$ 1,500.00 | \$ 1,500.00 |
| | Sub-Total | | | | \$ 123,650.00 |
| Permitting | | | | | |
| | LA. D.O.T.D. Project Permits | Each | 1 | \$ 6,000.00 | \$ 6,000.00 |
| | D.E.Q. S.W.P.P.P. | Each | 1 | \$ 5,000.00 | \$ 5,000.00 |
| | Sub-Total | | | | \$ 11,000.00 |
| Miscellaneous | | | | | |
| | Materials Testing | Job | 1 | \$ 2,000.00 | \$ 2,000.00 |
| | Geotechnical Investigation | Job | 1 | \$ 1,500.00 | \$ 1,500.00 |
| | Reproduction | Job | 1 | \$ 3,000.00 | \$ 3,000.00 |
| | Recording | Job | 1 | \$ 500.00 | \$ 500.00 |
| | Advertising | Job | 1 | \$ 1,000.00 | \$ 1,000.00 |
| | Sub-Total | | | | \$ 8,000.00 |
| Land Acquisition | | | | | |
| | Property Boundary Surveys | Parcels | 1 | \$ 4,250.00 | \$ 4,250.00 |
| | Appraisals | Parcels | 1 | \$ 1,250.00 | \$ 1,250.00 |
| | Negotiations | Parcels | 1 | \$ 5,000.00 | \$ 5,000.00 |
| | Legal (Draft Conveyance Documents) | Parcels | 1 | \$ 3,000.00 | \$ 3,000.00 |
| | Permanent Property Purchase | Parcels | 1 | \$ 5,000.00 | \$ 5,000.00 |
| | Recording | Parcels | 1 | \$ 300.00 | \$ 300.00 |
| | Sub-Total | | | | \$ 18,800.00 |
| Project Delivery Costs | | | | | |
| | Administration | Job | 1 | \$ 30,000.00 | \$ 30,000.00 |
| | Sub-Total | | | | \$ 30,000.00 |
| TOTAL ESTIMATED PROJECT COST | | | | | \$ 944,450.00 |
| USE | | | | | \$ 950,000.00 |