

**EXHIBIT 24a - RAIL SERVICE IMPROVEMENTS  
OPINION OF PROBABLE COST**

Item No.	Description	Units	Est. Qty.	Unit Price	Amount
<b>Construction</b>					
1	Mobilization	L.S.	Job	\$ 458,000.00	\$ 458,000.00
2	Clearing and Grubbing	A.C.	19	\$ 5,000.00	\$ 95,000.00
3	Erosion Control	L.F.	23,000	\$ 3.00	\$ 69,000.00
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.	11	\$ 10,000.00	\$ 110,000.00
7	Grading Work	C.Y.	15,100	\$ 5.00	\$ 75,500.00
8	12" Aggregate Base	C.Y.	17,600	\$ 35.00	\$ 616,000.00
9	Seeding	A.C.	10	\$ 5,000.00	\$ 50,000.00
10	Testing	L.S.	1	\$ 50,000.00	\$ 50,000.00
11	Proposed Track	L.F.	14,495	\$ 200.00	\$ 2,899,000.00
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 of Track 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
<b>ESTIMATED CONSTRUCTION COST</b> .....					<b>\$ 9,620,500.00</b>
<b>CONTINGENCIES (10%)</b> .....					<b>\$ 962,050.00</b>
<b>BID ALLOWANCE (5%)</b> .....					<b>\$ 481,025.00</b>
<b>ESCALATION (4% per Year for 2 Years)</b> .....					<b>\$ 785,032.80</b>
<b>TOTAL ESTIMATED CONSTRUCTION COST</b> .....					<b>\$ 11,848,700.00</b>
<b>Engineering</b>					
	Basic Services				\$ 911,000.00
	Observation Of Construction				\$ 582,000.00
	Topographic Surveys (Field Work)	Days	30	\$ 1,500.00	\$ 45,000.00
	Topographic Surveys (Drafting)	Hours	120	\$ 100.00	\$ 12,000.00
	Construction Staking	Days	10	\$ 1,500.00	\$ 15,000.00
	Drainage Impact Analysis	Job	1	\$ 20,000.00	\$ 20,000.00
	<b>Sub-Total</b>				<b>\$ 1,585,000.00</b>
<b>Permitting</b>					
	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
	<b>Sub-Total</b>				<b>\$ 85,000.00</b>
<b>Miscellaneous</b>					
	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
	<b>Sub-Total</b>				<b>\$ 76,500.00</b>
<b>Environmental</b>					
	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
	<b>Sub-Total</b>				<b>\$ 85,000.00</b>

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Item No.	Description	Units	Est. Qty.	Unit Price	Amount
	<b>Land Acquisition</b>				
	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
	<b>Sub-Total</b>				<b>\$ 418,750.00</b>
<b>TOTAL ESTIMATED PROJECT COST.....</b>					<b>\$ 14,098,950.00</b>
<b>USE.....</b>					<b>\$ 14,100,000.00</b>