

## Exhibit W. Waterloo Site Railroad Infrastructure Upgrade Letter & Maps

## CSRS, INC.

October 23, 2013

6767 Perkins Road, Suite 200 Baton Rouge, Louisiana 70808

Phone. (225)769-0546 Fax. (225)767-0060

Mr. Jim Cavanaugh Baton Rouge Area Chamber 564 Laurel Street Baton Rouge, LA 70801

Re. Barber Brothers Site CSRS Job No. 212161.005

Dear Mr. Cavanaugh:

A proposed cost estimate is outlined below for the construction of a CN Railways railroad spur to access the Barber Brothers Site in Ascension Parish, Louisiana. The proposed rail spur will connect directly to the main line without crossing any other properties. Approximately 6,684 L.F. of railway would need to be raised to a minimum elevation of 19' requiring approximately 204,732 cubic yards of fill. The construction cost of a railroad spur, which includes labor, materials and fill is estimated to be \$158 per L.F. The total track length of the proposed spur and rail yard is approximately 6,684 L.F yielding a total estimated construction cost of \$1,225,000. Please note this estimate does not include engineering, rights of way, environmental impacts, or operation and maintenance costs. In addition, these costs can vary based on the availability of material, site conditions and labor. This plan can be executed within a reasonable timetable of 18 months or less based on preliminary engineering judgment and CN Railroad construction guidelines.

Thank you for the opportunity to assist you in this project. Should you have any questions or require additional information, feel free to contact me.

Sincerely,

CSRS, Inc.

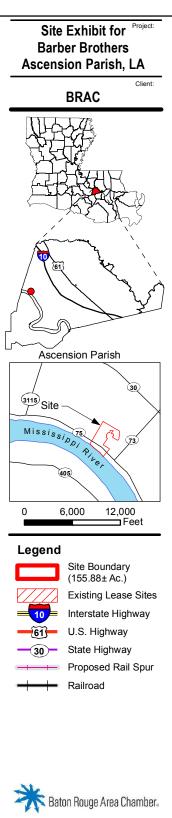
Taylor M. Gravois, PE, PLS





General Notes:

1. No attempt has been made by CSRS, Inc. to verify title, actual legal ownership, deed restrictions, servitudes, easements, or other burdens on the property, other than that furnished by the client or his representative. 2. Railroad and Highway data obtained from LDOTD datasets via Atlas: The Louisiana Statewide GIS at http://atlas.lsu.edu.



Source: GIS features aquired from public domain state and federal data sources (LDOTD, GNIS, LOSCO, US Census Bureau).

9/4/2013
212161.20.006
JAY
TMG
TMO

