

Exhibit Q. Dow Louisiana Operations West Railroad Infrastructure Upgrade Letter & Map

November 4, 2013

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

Re. Dow Site Railroad Spur Construction Estimate
CSRS Job No. 212161.007

Dear Mr. Cavanaugh:

A proposed cost estimate is outlined below for the construction of a railroad spur to access the Dow Site in Iberville Parish, Louisiana. The proposed rail spur will connect directly to the Union Pacific (UP) main line without crossing any other properties. As the main line that the proposed spur would connect is classified as a restricted access line by UP, the spur must allow a full train length to clear the mainline without stopping to line switches. This requires a minimum of 8,500 - 9,000' of running track capacity due to train length and signal systems. The construction cost of a railroad spur, which includes labor, materials (switches, frogs, ballast, and track) and fill is estimated to be \$275.00 per linear foot (L.F). The total track length of the proposed spur and rail yard is approximately 10,000 L.F yielding a total estimated construction cost of \$2,750,000.

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 availability. This plan can be executed within a reasonable timetable of 18 months or less based on preliminary engineering judgment and UP 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



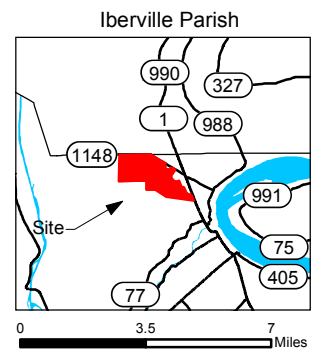
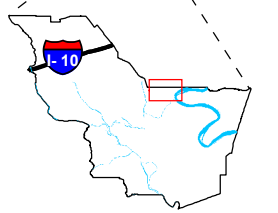
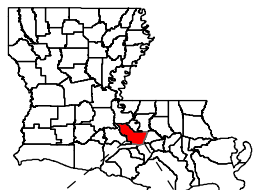
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P:\212161\Sites Under Contract\007-DOW-Iberville 990\Maps and Drawings\Exhibit P Dow Louisiana Operations West Railroad Infrastructure Upgrade Letter & Map.mxd



Project:
**Site Exhibit for
 Dow Site
 Iberville Parish, LA**

Client:
BRAC



- Legend:**
- Proposed Rail Spur
 - Railroad
 - LA Highway
 - Major Road
 - Local Road
 - Dow Site
 - Parish Boundary



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

Date: 11/17/2013
 Project Number: 212161.20.007
 Drawn By: MMS
 Checked By: TMG

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. Section lines have not been verified in the field and any shown are for general locative information only.
3. Railroad and Highway data obtained from 2013 TIGER datasets via U.S. Census Bureau at <ftp://ftp2.census.gov/geo/tiger/TIGER2013>



0 1,050 2,100 Feet

