BASELINE COST ESTIMATES
(CHART OF ACCOUNTS)

'INNER HARBOR NAVIGATION CANAL

14 MARCH 1997

					AMOUNT	CONTINGENCY	PROJECT COST
						ROUNDED	45,316,000
	TOTAL PROJECT COSTS				36,204,870	9,051,230	45,316,100
01	**LANDS AND DAMAGES**	AMOUNT	CONTINGENC	PROJECT COST	36,125,590	9,031,400	45,216,990
01A	**PROJECT PLANNING**						
01A10	REAL ESTATE SUPPLEMENT/PLAN	3,000	750	3,750			
01A20	PRELIMINARY RE ACQUISITION MAPS		0	0			
01A30	PHYSICAL TAKINGS ANALYSIS		0	0			
01A40	PRELIMINARY ATTORNEYS OPINION OF COMPENSABILITY		0	0			
01A50	ALL OTHER RE ANALYSES/DOCUMENTS	22,680	5,670	28,350			
01B	**ACQUISITIONS**						
01B10	BY GOVERNMENT	116,630	29,160	145,790			
01B20	BY LOCAL SPONSOR (LS)		0	0			
01B30	BY GOVT ON BEHALF OF LS		0	0			
01B40	REVIEW OF LS		0	0			
01C	**CONDEMNATIONS**						
01C10	BY GOVERNMENT	45,080	11,270	56,350			
01C20	BY LS		0	0			
01C30	BY GOVT ON BEHALF OF LS		0	0			
01C40	REVIEW OF LS		0	0			
01D	**INLEASING**						
01D10	BY GOVERNMENT		0	0			
01D20	BY LS		0	0			
01D30	BY GOVT ON BEHALF OF LS		0	0			
01D40	REVIEW OF LS		0	0			
01E	**APPRAISAL**						
01E10	BY GOVT (IN HOUSE)	2,880	720	3,600			
01E20	BY GOVT (CONTRACT)	46,000	11,500	57,500			
01E30	BY LS		0	0			
01E40	BY GOVT ON BEHALF OF LS		0	0			
01E50	REVIEW OF LS		0	0			
01F	**PL 91-646 ASSISTANCE**						
01F10	BY GOVERNMENT	43,680	10,920	54,600			
01F20	BY LS		0	0			
01F30	BY GOVT ON BEHALF OF LS		0	0			

01F40	REVIEW OF LS		0	0
01G	**TEMPORARY PERMITS/LICENSES/RIGHTS-OF-ENTRY**			
01G10	BY GOVERNMENT	18,050	4,510	22,560
01G20	BY LS		0	0
01G30	BY GOVT ON BEHALF OF LS		0	0
01G40	REVIEW OF LS		0	0
01G50	OTHER		0	0
01G60	DAMAGE CLAIMS	3,000	750	3,750
01H	**AUDITS**			
01H10	BY GOVERNMENT		0	0
01H20	BY LS		0	0
01H30	BY GOVT ON BEHALF OF LS		0	0
01H40	REVIEW OF LS		0	0
01J	**ENCROACHMENTS AND TRESPASS**			
01J10	BY GOVERNMENT		0	0
01J20	BY LS		0	0
01J30	BY GOVT ON BEHALF OF LS		0	0
01J40	REVIEW OF LS		0	0
01K	**DISPOSALS**			
01K10	BY GOVERNMENT		0	0
01K20	BY LS		0	0
01K30	BY GOVT ON BEHALF OF LS		0	0
01K40	REVIEW OF LS		0	0
01L00	**REAL PROPERTY ACCOUNTABILITY**		0	0
01M00	**PROJECT RELATED ADMINISTRATION**		0	0
01N00	**FACILITY/UTILITY RELOCATIONS**		0	0
01P00	**WITHDRAWALS (PUBLIC DOMAIN LAND)**		0	0
01Q00	**RESERVED FOR FUTURE HQUSACE USE**		0	0
01R	**REAL ESTATE PAYMENTS**			
01R1	**LAND PAYMENTS**			
01R1A	BY GOVERNMENT	34,504,000	8,626,000	43,130,000
01R1B	BY LS		0	0
01R1C	BY GOVT ON BEHALF OF LS		0	0
01R1D	REVIEW OF LS		0	0
01R2	**PL 91-646 ASSISTANCE PAYMENTS**			
01R2A	BY GOVERNMENT	1,314,850	328,710	1,703,560

C1R2B	BY LS		0	0			
C1R2C	BY GOVT ON BEHALF OF LS		0	0			
C1R2D	REVIEW OF LS		0	0			
C1R3	**DAMAGE PAYMENTS**						
C1R3A	BY GOVERNMENT		0	0			
C1R3B	BY LS		0	0			
C1R3C	BY GOVT ON BEHALF OF LS		0	0			
C1R3D	REVIEW OF LS		0	0			
C1R9	**OTHER**	3,000	750	3,750			
C1S							
C1S10	DISPOSAL RECEIPTS - REIMBURSEMENTS (CR) - LANDS		0	0			
C1S20	DISPOSAL RECEIPTS - GENERAL FUND (CR) - LANDS		0	0			
C1T	**LERRD CREDITING**						
C1T10	LAND PAYMENTS		0	0			
C1T20	ADMINISTRATIVE COSTS	2,740	690	3,430			
C1T30	PL 91-646 ASSISTANCE		0	0			
C1T40	ALL OTHER		0	0			
C1U00	**ALL OTHER REAL ESTATE ANALYSES**						
C1V00	RESERVED FOR FUTURE HQUSACE USE		0	0			
C1W00	RESERVED FOR FUTURE HQUSACE USE		0	0			
C1X00	RESERVED FOR FUTURE HQUSACE USE		0	0			
C1Y00	RESERVED FOR FUTURE HQUSACE USE		0	0			
C1Z00	RESERVED FOR FUTURE HQUSACE USE		0	0			
02	**RELOCATIONS**				0	0	0
02100	RELOCATION OF ROADS (INCLUDING BRIDGES)		0	0			
02200	RELOCATIONS OF RAILROADS (INCLUDING BRIDGES)		0	0			
02300	RELOCATION OF CEMETERIES, UTILITIES AND STUCTURES		0	0			
21	**RECONNAISSANCE STUDIES**				0	0	0
21A0*	PUBLIC INVOLVEMENT		0	0			
21B0*	INSTITUTIONAL STUDIES		0	0			
21C0*	SOCIAL STUDIES		0	0			
21D0*	CULTURAL RESOURCE STUDIES		0	0			
21E0*	ENVIRONMENTAL STUDIES EXCEPT ACCOUNTS 21F & 21L		0	0			
21F0*	FISH AND WILDLIFE PLANNING AID STUDIES		0	0			
21G0*	ECONOMIC STUDIES		0	0			
21H	REAL ESTATE ANALYSES/DOCUMENTS		0	0			
21H1*	REAL ESTATE SECTION/REPORT		0	0			
21H2*	RIGHTS OF ENTRY		0	0			
21H3*	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS		0	0			
21J0*	HYDROLOGY AND HYDRAULIC STUDIES		0	0			
21K0*	GEOTECHNICAL STUDIES		0	0			

21L0*	HTRW ASSESSMENTS		0	0			
21M0*	ALL OTHER STUDIES/INVESTIGATIONS		0	0			
21N0*	SURVEYS AND MAPPING EXCEPT FOR REAL ESTATE PURPOSES		0	0			
21P0*	ENGINEERING ANALYSIS AND DESIGN/PROJECT COST ESTIMATES		0	0			
21Q0*	RECON MANAGEMENT		0	0			
21R0*	PLAN FORMULATION AND EVALUATION		0	0			
21S0*	RECON REPORT PREPARATION		0	0			
21T0*	RECON PROGRAMS AND PROJECT MANAGEMENT		0	0			
21U0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
21V0*	FEASIBILITY STUDY COST SHARING AGREEMENT		0	0			
21W0*	RECON DAMAGES ASSESSED AE CONTRACTORS		0	0			
21X0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
21Y0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
21Z0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
22	**FEASIBILITY STUDIES**				73,280	18,330	91,610
22A0*	PUBLIC INVOLVEMENT		0	0			
22B0*	INSTITUTIONAL STUDIES		0	0			
22C0*	SOCIAL STUDIES		0	0			
22D0*	CULTURAL RESOURCE STUDIES		0	0			
22E0*	ENVIRONMENTAL STUDIES EXCEPT F&W AND HTRW		0	0			
22F0*	FISH AND WILDLIFE PLANNING AID STUDIES		0	0			
22G0*	ECONOMIC STUDIES		0	0			
22H0*	REAL ESTATE ANALYSES/DOCUMENTS		0	0			
22H1*	REAL ESTATE SUPPLEMENT/PLAN	9,500	2,380	11,880			
22H2*	GROSS APPRAISAL/REPORT	51,440	12,860	64,300			
22H3*	PRELIMINARY REAL ESTATE ACQUISITION MAPS	2,400	600	3,000			
22H4*	PHYSICAL TAKINGS ANALYSIS		0	0			
22H5*	PRELIMINARY ATTS OPINION OF COMPENSABILITY	8,400	2,100	10,500			
22H6*	RIGHTS OF ENTRY		0	0			
22H7*	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS	1,540	390	1,930			
22J0*	HYDROLOGY AND HYDRAULIC STUDIES		0	0			
22K0*	GEOTECHNICAL STUDIES		0	0			
22L0*	HTRW STUDIES		0	0			
22M0*	ALL OTHER STUDIES/INVESTIGATIONS		0	0			
22N0*	SURVEYS AND MAPPING EXCEPT FOR REAL ESTATE PURPOSES		0	0			
22P0*	ENGINEERING ANALYSES AND DESIGN/PROJECT COST ESTIMATES		0	0			
22Q0*	FEASIBILITY MANAGEMENT		0	0			
22R0*	PLAN FORMULATION AND EVALUATION		0	0			
22S0*	FEASIBILITY REPORT PREPARATION		0	0			
22T0*	FEASIBILITY PROGRAMS AND PROJECT MANAGEMENT		0	0			
22U0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
22V0*	INITIAL DRAFT PROJECT COOPERATION AGREEMENT		0	0			
22W0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
22X0*	FEASIBILITY DAMAGES ASESSED AE CONTRACTORS		0	0			
22Y0*	WASHINGTON REVIEW LEVEL		0	0			

22Z0*	RESERVED FOR FUTURE HQUSACE USE		0	0			
30BP*	**PROJECT COOPERATION AGREEMENT (PCA)**	6,000	1,500	7,500	6,000	1,500	7,500
			0		0		
51	**OPERATION AND MAINTENANCE DURING CONSTRUCTION**		0		0		
51A	REAL ESTATE - LEASING		0	0	0	0	0
51A10	INLEASING		0	0			
51A20	RELOCATION ASSISTANCE		0	0			
51A30	DISPOSAL ASSISTANCE		0	0			
51A40	RELOCATION ASSISTANCE PAYMENTS (PL 91-646)		0	0			
51A50	RENTS, INITAIL ALTERATIONS AND RESTORATIONS		0	0			
51B	REAL ESTATE - MANAGEMENT SERVICES		0	0			
51B10	COMPLANCE INSPECTIONS		0	0			
51B2	OUTGRANTS		0	0			
51B21	REGULAR		0	0			
51B22	OIL AND GAS		0	0			
51B30	DISPOSALS		0	0			
51B40	ENCROACHMENTS AND TRESPASS		0	0			
51C00	OTHER OPERATION AND MAINTENANCE EXPENSES		0	0			
51D00	REVENUES DERIVED FROM OUTLEASING RETURNED TO STATES		0	0			
51E00	AUDITS		0	0			
51F00	TIMBER HARVEST		0	0			
51G00	REPAYMENTS AND COST DISTRIBUTIONS		0	0			
51H	MISCELLANEOUS RECEIPTS		0	0			
51H10	REAL ESTATE MANAGEMENT INCOME		0	0			
51H90	OTHER INCOME		0	0			