



July 7, 1999

Mr. Dick Commerford

Johnson Brothers Corporation
7680 Universal Blvd.
Orlando, Florida 32819

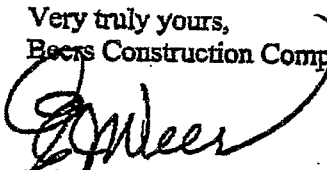
Re: Universal Studios
Superhero Island

Dick:

I would like to take this opportunity to thank you, Eric Kishel, Rick Perkinson, Matt Romanowski, Randall Rosenbaum, Paul Kishel, Dave Forrester, Joe Lowe, and the entire Johnson Brothers Team for the great effort that you put forth to complete the site utilities, earthwork, and the Hulk Roller Coaster foundations. I thoroughly enjoyed working with you on this project and I am sincere when I say that the success of this project was due to the quality of work and professionalism displayed by Johnson Brothers. I must add that your safety record was outstanding and I was quite impressed with the efficiency of your field forces. This is a direct result of the efforts of Eric and Randall. I was very fortunate to work with people as talented as they are.

Please do not hesitate to use me as a reference for any similar projects that you may be pursuing, and I look forward to our next project together.

Very truly yours,
Beers Construction Company



Eric Weer
Senior Project Manager

cc: 4661 File

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