

January 7, 1998

Mr. Jack McCreery
Johnson Brothers Corporation
6655 Turkey Lake Road
Orlando, Florida 32819

**RE: UIOA Infrastructure Project
Partnering Success**

Dear Jack:

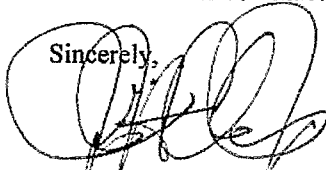
Thank you for the opportunity to express our thoughts and experience on the partnering efforts for the Universal's Islands of AdventureSM infrastructure project. In a single word: *Tremendous!*

Throughout the construction process, the communication and positive approach from the entire team, owner, contractors and consultants, was unparalleled in my experience. Each individual team member had a personal commitment to the project and held the overall project goals and objectives above individual or firm position.

We appreciate Johnson Brothers Corporation's efforts on the UIOASM project. The project success and relationships developed over the past several years are held in high regard.

Best wishes for continued success in future endeavors.

Sincerely,



John H. Classe, Jr., P.E.
Vice President

xc: Tom Pellarin
John Zumwalt