

October 22, 2002

Craig Orullian
Arco Electric
597 West 9320 South
Sandy, Utah 84070

Re: Meier & Frank Phase II
Downtown ZCMI Center

Dear Craig,

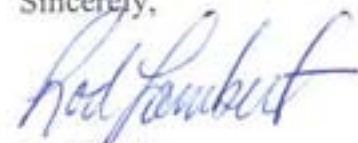
As we approach the completion of the Meier & Frank Phase II project at the Downtown ZCMI, we wish to take this time to thank your firm for the successful operation and management during this project. There have been many unforeseen challenges and milestones to meet a difficult schedule. We appreciate very much the cooperation by your field superintendents, foremen, and workmen to help us meet each phased construction deadline in a timely manner. We recognize that extraordinary effort and/or overtime has been used to accomplish these tasks.

Your field supervisor, Jerry McLaws, has been very helpful and cooperative and has communicated well with our Superintendents and other trades. Your workmen were diligent and professional as they worked around the public and users of the store. Paper work has been processed in a timely manner to expedite field work orders and keep the project on schedule, even though The May Company has been unusually slow in generating their change orders. Please pass on our appreciation to these workmen and everyone involved with this project

We appreciate your firm for conforming to our policies and procedures outlined in our pre-construction meeting including safety requirements, attendance at progress meetings, material delivery coordination, cleanup, and every aspect of construction that has helped us meet the expectations of the owner.

We look forward to a very successful and timely close out and hope to work with Arco Electric in the future. Interior Construction Specialists and The Layton Companies hope to maintain a great working relationship with Arco Electric.

Sincerely,



Rod Lambert
Project Manager



Jeff Snideman
Superintendent



Rick Buchanan
Vice President