

CB Richard Ellis, Inc.
Brokerage Services
Commercial Properties
Broker Lic. 00409987

CBRE
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August 13, 2010

Ronnie L. Phillips
CA Real Estate Broker
5201 Great America Parkway, Suite 320
Santa Clara, CA 95054

**RE: EOS Accountants, LLP
1400 Fashion Island Boulevard, San Mateo
Lease Proposal**

Dear Ronnie,

On the behalf of our client, 1400 Fashion Island LLC (hereinafter "Landlord"), CB Richard Ellis, Inc. is pleased to present EOS Accountants, LLP (hereinafter "Tenant") the following lease proposal for office space at 1400 Fashion Island Boulevard, San Mateo, California ("Building").

TENANT: EOS Accountants, LLP
LANDLORD: 1400 Fashion Island LLC
BUILDING: 1400 Fashion Island Boulevard, San Mateo, California
PREMISES: Tenant shall occupy ±2,330 rentable square feet located in Suite 810 at 1400 Fashion Island Boulevard, San Mateo. The load factor for the Building is 15%.

USE: General office.

**COMMENCEMENT
DATE:**

The Commencement Date shall be later of October 1, 2010 or upon completion of tenant improvements. Landlord will work with Tenant to accommodate Tenant's early access to the Premises for the purpose of installing equipment (cabling, telephone, furniture, etc.) so long as Tenant's access does not delay substantial completion.

LEASE TERM: The Lease Term shall be sixty (60) months.

BASE RENT: The Rental Rate for the Premises shall be \$2.10 per rentable square foot per month (\$25.20 per square foot per year) on a Full Service basis. The Rental Rate shall be subject to an annual three (3%) percent escalation. Tenant shall receive rental abatement for the initial five (5) months of the lease term.

**CAM, TAXES,
AND INSURANCE:**

Tenant shall be responsible to pay for the operating expenses, common area maintenance, insurance and real estate taxes that exceed the base year, which shall be defined as calendar year 2011. All expenses and tax calculations would be "grossed up" in the Base Year and succeeding years to reflect 95% occupancy in the Building. No expense cap shall be provided by Landlord.

**TENANT
IMPROVEMENTS:**

It is Landlord's intent to "turn-key" the desired tenant improvements based on a mutually agreeable space plan. Please see Exhibit A. Landlord shall not be responsible for furniture, fixtures, equipment, data wiring or above standard electrical.

OPTION TO RENEW:

Tenant shall receive one (1) three (3) year renewal option at the then-prevailing fair market value with no less than nine (9) months and not more than twelve (12) months prior written notice which shall be delivered to the Landlord.

**RIGHT TO
SUBLEASE:**

Tenant shall be permitted to assign the lease or sublease all or a portion of the Premises at any time to related entity/affiliate subject to Landlord's approval. In addition, Tenant shall be permitted to assign the lease or sublease all or any portion of the Premises to an unrelated third party, subject to Landlord's approval, which shall not be unreasonably withheld or delayed. In the case of a subletting, 50% of any sums or economic consideration received by Tenant as a result of such subletting shall be paid to Landlord after first deducting (i) the Rent due hereunder prorated to reflect only Rent allocable to the sublet portion of the Premises, (ii) the unamortized cost of reasonable tenant improvements made to the sublet portion of the Premises at Tenant's cost in connection with such sublease, (iii) the reasonable cost of tenant improvements made by Tenant for the specific benefit of the Subtenant, which shall be amortized over the term of the sublease, and (iv) the reasonable cost of any real estate commissions and attorney fees incurred by Tenant in connection with such subletting, which shall be amortized over the term of the sublease.

**HOURS OF
OPERATION:**

Tenant shall have access to the building 24 hours a day, 7 days a week. Building hours are 7:00 AM to 6:00 PM, Mondays through Fridays (except Building Holidays; closed on Saturdays and Sundays. "Building Holidays" shall mean the dates of observation of New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day, and Martin Luther King Day.

SIGNAGE:

Landlord shall install signs for Tenant, consistent with building's signage program, at the Premises entry way and on the main lobby directory sign. Stated signage shall be at the sole cost of the Landlord.

PARKING:

Tenant shall receive, free of charge, 3.3 parking stalls per every 1,000 square feet leased.

UTILITIES:

After hour HVAC is currently estimated at \$55.00 per hour.

**BUILDING
SECURITY:**

Landlord provides building security 24 hours a day on weekends and holidays, and between 4 pm through 8 am on weekdays for the two building project.

AMENITIES:

All tenants have access to the building café that is located in the 1450 Fashion Island building. Property management is located on the 3rd floor in the 1400 Fashion Island building.

SECURITY DEPOSIT:

Upon execution of the lease, Tenant shall deliver a Security Deposit equal to the last months of rent or approximately Five Thousand Five Hundred Seven and 11/100 (\$5,507.11) Dollars.

**FIRST MONTH'S
RENT:**

Upon execution of the lease, Tenant shall deliver first payable month's rent equal to approximately Four Thousand Eight Hundred Ninety-Three and 00/100 Dollars (\$4,893.00).

CONFIDENTIALITY:

All terms and conditions of the negotiated letter of intent and executed lease shall remain confidential between landlord, tenant and all third party vendors.

**LEASE
AGREEMENT:**

Landlord shall deliver a Lease Agreement in PDF Format within seven (7) days of a signed Letter of Intent.

BROKERAGE:

Landlord and Tenant hereby represent that they have not engaged with any other broker other than CB Richard Ellis, Inc. representing the Landlord and Ronnie L. Phillips representing the Tenant. In the event that a lease agreement is fully executed by and between Landlord and Tenant, Landlord shall pay a brokerage commission per a separate written agreement.

DISCLOSURE:

Attached is the CB Richard Ellis, Inc. Lease Disclosure document for Landlord's review.

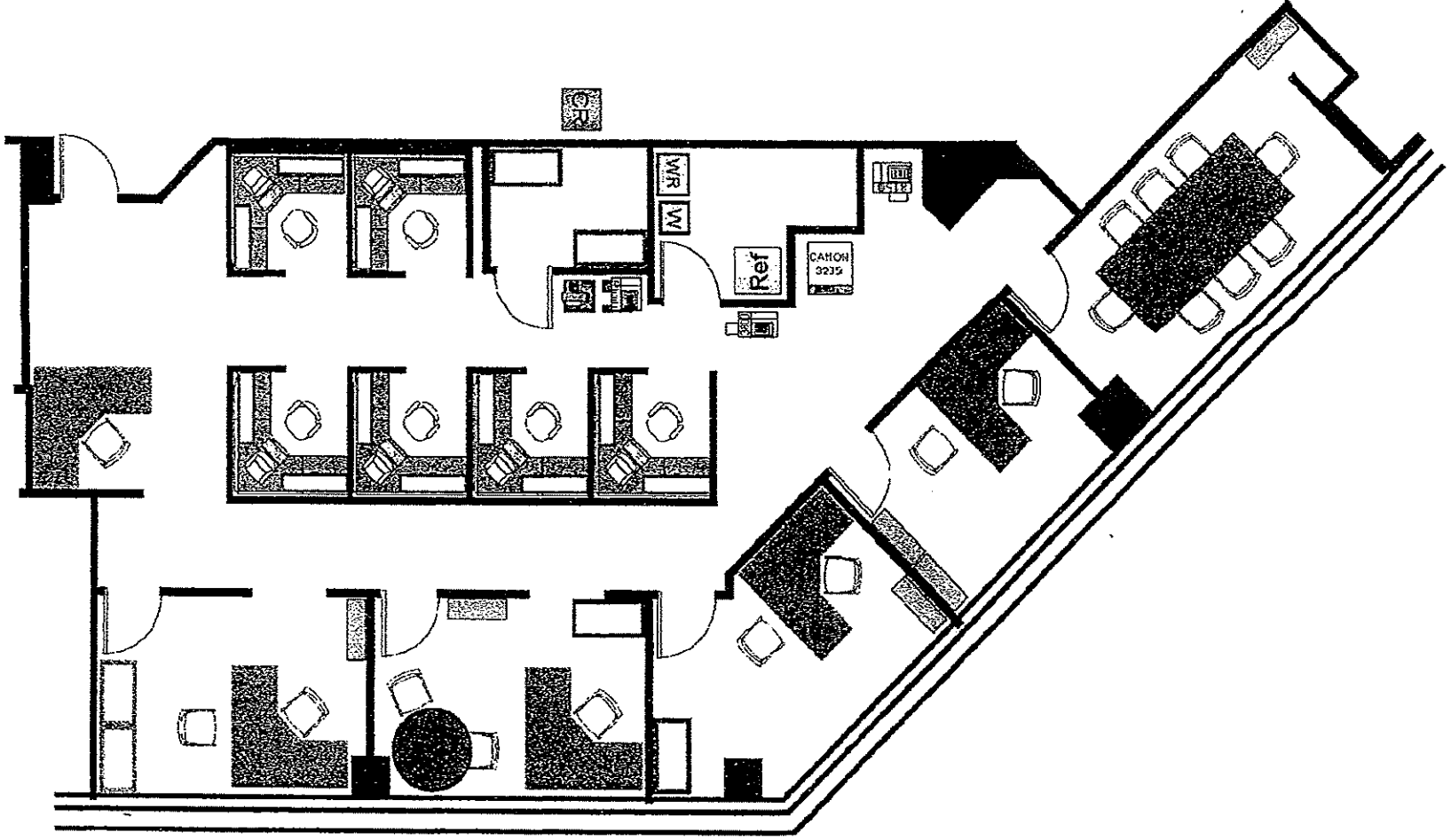


EXHIBIT A

Century Centre
 1400 Fashion Island Boulevard, Suite 810, San Mateo
 Financial Analysis - EOS Accountants
 July 26, 2010

	Penon's Offer July 25, 2010	Landlord's Response July 26, 2010
Partible Square Feet	2,330	2,330
Lease Term	36 months	36 Months
Rent Abatement	3 months	2 Months
Annual Rent Increase	3%	3%
Starting Rental Rate	\$1.80	\$2.10
Estimated Effective Rental Rate	\$1.65	\$2.05
Estimated Transaction Cost	(\$51,609.50)	(\$51,609.50)
Estimated Lease Consideration	\$138,402.00	\$171,699.28
Difference		\$33,297.28

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Century Centre
 1400 Fashion Island Boulevard, Suite 810, San Mateo
 Landlord Response
 July 26, 2010

Total Rentable Square Feet: 2,330
 Total Leased Lease Consideration: 120,090
 Effective Rental Rate: 2.05

Date	Square Feet	Rental Rate (Per Sq. Ft.)	Total Rent	Transaction Costs (Brokerage)	Security Deposit	Lease Consideration (Per Sq. Ft.)	Total Consideration
Oct-10	2,330	0.00	0.00	(34,950.00)	5,190.98	(46,418.52)	(46,418.52)
Nov-10	2,330	0.00	0.00			0.00	(46,418.52)
Dec-10	2,330	2.10	4,893.00			4,893.00	(41,525.52)
Jan-11	2,330	2.10	4,893.00			4,893.00	(36,632.52)
Feb-11	2,330	2.10	4,893.00			4,893.00	(31,739.52)
Mar-11	2,330	2.10	4,893.00			4,893.00	(26,846.52)
Apr-11	2,330	2.10	4,893.00			4,893.00	(21,953.52)
May-11	2,330	2.10	4,893.00			4,893.00	(17,060.52)
Jun-11	2,330	2.10	4,893.00			4,893.00	(12,167.52)
Jul-11	2,330	2.10	4,893.00			4,893.00	(7,274.52)
Aug-11	2,330	2.10	4,893.00			4,893.00	(2,381.52)
Sep-11	2,330	2.10	4,893.00			4,893.00	2,511.48
Oct-11	2,330	2.16	5,039.79			5,039.79	7,551.27
Nov-11	2,330	2.16	5,039.79			5,039.79	12,591.06
Dec-11	2,330	2.16	5,039.79			5,039.79	17,630.85
Jan-12	2,330	2.16	5,039.79			5,039.79	22,670.64
Feb-12	2,330	2.16	5,039.79			5,039.79	27,710.43
Mar-12	2,330	2.16	5,039.79			5,039.79	32,750.22
Apr-12	2,330	2.16	5,039.79			5,039.79	37,790.01
May-12	2,330	2.16	5,039.79			5,039.79	42,829.80
Jun-12	2,330	2.16	5,039.79			5,039.79	47,869.59
Jul-12	2,330	2.16	5,039.79			5,039.79	52,909.38
Aug-12	2,330	2.16	5,039.79			5,039.79	57,949.17
Sep-12	2,330	2.16	5,039.79			5,039.79	62,988.96
Oct-12	2,330	2.23	5,190.98			5,190.98	68,179.95
Nov-12	2,330	2.23	5,190.98			5,190.98	73,370.93
Dec-12	2,330	2.23	5,190.98			5,190.98	78,561.91
Jan-13	2,330	2.23	5,190.98			5,190.98	83,752.90
Feb-13	2,330	2.23	5,190.98			5,190.98	88,943.88
Mar-13	2,330	2.23	5,190.98			5,190.98	94,134.87
Apr-13	2,330	2.23	5,190.98			5,190.98	99,325.85
May-13	2,330	2.23	5,190.98			5,190.98	104,516.83
Jun-13	2,330	2.23	5,190.98			5,190.98	109,707.82
Jul-13	2,330	2.23	5,190.98			5,190.98	114,898.80
Aug-13	2,330	2.23	5,190.98			5,190.98	120,089.78
Sep-13	2,330	2.23	5,190.98		(5,190.98)	0.00	120,089.78
			171,699.28	(51,699.50)			120,089.78

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Century Centre
 1400 Fashion Island Boulevard, Suite 810, San Mateo
 Initial Offer from EOS Accountants
 July 25, 2010

Total Rentable Square Feet: 2,330
 Total Estimated Lease Consideration: 86,793
 Effective Rental Rate: 1.65

Date	Square Feet	Rental Rate (Rate)	Initial Rent	Lease Term (Years)	Lease Rate	Transaction Cost (Broker Fee, Commission, Legal Costs)	Security Deposit	Lease Consideration (Net Consideration) - Cum. Cash (0)
Oct-10	2,330	0.00	0.00	1.80	0.00	(34,950.00)	(16,659.50)	(51,609.50)
Nov-10	2,330	0.00	0.00	1.80	0.00			(47,415.50)
Dec-10	2,330	0.00	0.00	1.80	0.00			(47,415.50)
Jan-11	2,330	1.80	4,194.00	1.80	4,194.00			(43,221.50)
Feb-11	2,330	1.80	4,194.00	1.80	4,194.00			(39,027.50)
Mar-11	2,330	1.80	4,194.00	1.80	4,194.00			(34,833.50)
Apr-11	2,330	1.80	4,194.00	1.80	4,194.00			(30,639.50)
May-11	2,330	1.80	4,194.00	1.80	4,194.00			(26,445.50)
Jun-11	2,330	1.80	4,194.00	1.80	4,194.00			(22,251.50)
Jul-11	2,330	1.80	4,194.00	1.80	4,194.00			(18,057.50)
Aug-11	2,330	1.80	4,194.00	1.80	4,194.00			(13,863.50)
Sep-11	2,330	1.80	4,194.00	1.80	4,194.00			(9,669.50)
Oct-11	2,330	1.80	4,194.00	1.80	4,194.00			(5,475.50)
Nov-11	2,330	1.80	4,194.00	1.80	4,194.00			(1,281.50)
Dec-11	2,330	1.80	4,194.00	1.80	4,194.00			2,912.50
Jan-12	2,330	1.80	4,194.00	1.80	4,194.00			7,106.50
Feb-12	2,330	1.80	4,194.00	1.80	4,194.00			11,300.50
Mar-12	2,330	1.80	4,194.00	1.80	4,194.00			15,494.50
Apr-12	2,330	1.80	4,194.00	1.80	4,194.00			19,688.50
May-12	2,330	1.80	4,194.00	1.80	4,194.00			23,882.50
Jun-12	2,330	1.80	4,194.00	1.80	4,194.00			28,076.50
Jul-12	2,330	1.80	4,194.00	1.80	4,194.00			32,270.50
Aug-12	2,330	1.80	4,194.00	1.80	4,194.00			36,464.50
Sep-12	2,330	1.80	4,194.00	1.80	4,194.00			40,658.50
Oct-12	2,330	1.80	4,194.00	1.80	4,194.00			44,852.50
Nov-12	2,330	1.80	4,194.00	1.80	4,194.00			49,046.50
Dec-12	2,330	1.80	4,194.00	1.80	4,194.00			53,240.50
Jan-13	2,330	1.80	4,194.00	1.80	4,194.00			57,434.50
Feb-13	2,330	1.80	4,194.00	1.80	4,194.00			61,628.50
Mar-13	2,330	1.80	4,194.00	1.80	4,194.00			65,822.50
Apr-13	2,330	1.80	4,194.00	1.80	4,194.00			70,016.50
May-13	2,330	1.80	4,194.00	1.80	4,194.00			74,210.50
Jun-13	2,330	1.80	4,194.00	1.80	4,194.00			78,404.50
Jul-13	2,330	1.80	4,194.00	1.80	4,194.00			82,598.50
Aug-13	2,330	1.80	4,194.00	1.80	4,194.00			86,792.50
Sep-13	2,330	1.80	4,194.00	1.80	4,194.00			86,792.50
								0.00
								(4,194.00)
								86,792.50
								138,402.00
								(51,609.50)

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EOS
 1400 Fashion Island Boulevard, Suite 810, San Mateo CA
 Landlord's Proposal - 5 Years

Renleable Square Feet: 2,330
 Estimated Rental Consideration: 287,266
 Estimated Lease Consideration: 221,444
 Estimated Effective Rental Rate: 2.05

August 13, 2010

	Initial Consideration	Estimated	Estimated	Estimated
	(\$9,610.00)	(26,212.50)	(65,822.50)	(60,315.39)
Oct-10	2,330	0.00	0.00	60,315.39
Nov-10	2,330	0.00	0.00	60,315.39
Dec-10	2,330	0.00	0.00	60,315.39
Jan-11	2,330	0.00	0.00	60,315.39
Feb-11	2,330	0.00	0.00	60,315.39
Mar-11	2,330	2.10	4,893.00	65,422.39
Apr-11	2,330	2.10	4,893.00	65,422.39
May-11	2,330	2.10	4,893.00	65,422.39
Jun-11	2,330	2.10	4,893.00	65,422.39
Jul-11	2,330	2.10	4,893.00	65,422.39
Aug-11	2,330	2.10	4,893.00	65,422.39
Sep-11	2,330	2.10	4,893.00	65,422.39
Oct-11	2,330	2.16	5,039.79	65,422.39
Nov-11	2,330	2.16	5,039.79	65,422.39
Dec-11	2,330	2.16	5,039.79	65,422.39
Jan-12	2,330	2.16	5,039.79	65,422.39
Feb-12	2,330	2.16	5,039.79	65,422.39
Mar-12	2,330	2.16	5,039.79	65,422.39
Apr-12	2,330	2.16	5,039.79	65,422.39
May-12	2,330	2.16	5,039.79	65,422.39
Jun-12	2,330	2.18	5,039.79	65,422.39
Jul-12	2,330	2.16	5,039.79	65,422.39
Aug-12	2,330	2.16	5,039.79	65,422.39
Sep-12	2,330	2.16	5,039.79	65,422.39
Oct-12	2,330	2.23	5,190.98	65,422.39
Nov-12	2,330	2.23	5,190.98	65,422.39
Dec-12	2,330	2.23	5,190.98	65,422.39
Jan-13	2,330	2.23	5,190.98	65,422.39
Feb-13	2,330	2.23	5,190.98	65,422.39
Mar-13	2,330	2.23	5,190.98	65,422.39
Apr-13	2,330	2.23	5,190.98	65,422.39
May-13	2,330	2.23	5,190.98	65,422.39
Jun-13	2,330	2.23	5,190.98	65,422.39
Jul-13	2,330	2.23	5,190.98	65,422.39
Aug-13	2,330	2.23	5,190.98	65,422.39
Sep-13	2,330	2.23	5,190.98	65,422.39
Oct-13	2,330	2.29	5,346.71	65,422.39
Nov-13	2,330	2.29	5,346.71	65,422.39
Dec-13	2,330	2.29	5,346.71	65,422.39
Jan-14	2,330	2.29	5,346.71	65,422.39
Feb-14	2,330	2.29	5,346.71	65,422.39
Mar-14	2,330	2.29	5,346.71	65,422.39
Apr-14	2,330	2.29	5,346.71	65,422.39
May-14	2,330	2.29	5,346.71	65,422.39
Jun-14	2,330	2.29	5,346.71	65,422.39
Jul-14	2,330	2.29	5,346.71	65,422.39
Aug-14	2,330	2.29	5,346.71	65,422.39
Sep-14	2,330	2.29	5,346.71	65,422.39
Oct-14	2,330	2.36	5,507.11	65,422.39
Nov-14	2,330	2.36	5,507.11	65,422.39
Dec-14	2,330	2.36	5,507.11	65,422.39
Jan-15	2,330	2.36	5,507.11	65,422.39
Feb-15	2,330	2.36	5,507.11	65,422.39
Mar-15	2,330	2.36	5,507.11	65,422.39
Apr-15	2,330	2.36	5,507.11	65,422.39
May-15	2,330	2.36	5,507.11	65,422.39
Jun-15	2,330	2.36	5,507.11	65,422.39
Jul-15	2,330	2.36	5,507.11	65,422.39
Aug-15	2,330	2.36	5,507.11	65,422.39
Sep-15	2,330	2.36	5,507.11	65,422.39
Totals		287,266.22	(65,822.50)	221,443.72



COMMERCIAL REAL ESTATE



CB RICHARD ELLIS
100 North Sepulveda Blvd, Suite 1100
El Segundo, CA 90245

REAL STAR REALTY ADVISORS, LLC
5201 GREAT AMERICA PKWY, STE 320
SANTA CLARA, CA 95054-1140

8124 0683-23-33-MAAD

PAYMENT SUMMARY

CHECK NO: 0002035038
CHECK DATE: 11/10/2010

INVOICE NUMBER 10582879-005429- INVOICE DATE 11/08/2010 VOUCHER ID 00110811 GROSS AMOUNT 7,840.45 DISCOUNT AVAILABLE .00 PAID AMOUNT 7,840.4

Total Commission
\$ 16,892.50

VENDOR NUMBER	NAME	TOTAL DISCOUNTS
0004052492	REAL STAR REALTY ADVISORS, LLC	\$.00
CHECK NUMBER	DATE	TOTAL AMOUNT
0002035038	11/10/2010	\$7,840.45
		DISCOUNTS TAKEN \$.00
		TOTAL PAID AMOUNT \$7,840.45

(Detach Here)