

# Exhibit A

EXHIBIT C

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*Work Letter*

Tenant shall construct its improvements to the Premises (collectively, "Tenant Improvements") in accordance with the Plans (as that term is hereinafter defined). Tenant Improvements shall be at Tenant's sole cost and expense except that Landlord shall provide Tenant with an allowance (the "Allowance") of \$881,300 (being \$20.00 per square foot of Rentable Floor Area of Tenant's Office Space, it being understood that no allowance shall apply to the File Storage Space). "Qualifying Expenditures" shall mean (i) Tenant's architectural and engineering fees for the Plans, (ii) Tenant's construction management fees, (iii) Tenant's cost of constructing the Tenant Improvements, including filing and permit fees and fees payable to construction consultants, and (iv) Tenant's cost of acquiring and installing all of Tenant's signage; provided that Qualifying Expenditures shall not include payments for any furnishings, furniture (including systems furniture), personal property, trade fixtures (excluding signage), or equipment not incorporated into the Premises, nor to any telephone, computer or teledata wiring or installations. The "Unapplied Allowance" shall mean the amount, if any, by which, as of the Commencement Date, (x) the Allowance exceeds (y) the total amount of Qualifying Expenditures which Tenant is entitled to apply against the Allowance (including prior advances of the Allowance and any undisbursed retainage or other payments which remain to be paid to Tenant on account of Qualifying Expenditures). Except for the reimbursement from the Allowance provided for herein, Tenant shall be solely responsible for all costs and expenses of Tenant Improvements or other work by Tenant to the Premises, if any.

The Allowance shall be subject to the following further understanding: (a) As set forth in this Lease, in the event that Tenant's Qualifying Expenditures are less than Ten Dollars (\$10.00) multiplied by the rentable area of the Office Space, then the cost of elevator lobby renovations shall be chargeable to the Allowance and shall reduce the

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Allowance otherwise payable to Tenant. However, In the event that Tenant's Qualifying Expenditures are more than Ten Dollars (\$10.00) multiplied by the rentable area of the Office Space, then the cost of such lobby renovations shall be paid by Landlord, at Landlord's sole expense; (b) The cost of bathroom renovations for the 5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> floors of the Building, consistent with Landlord's current Building renovation specifications, shall be chargeable to and shall reduce the Allowance, (c) In the event Tenant exercises any expansion option under Article XIII, and Tenant leases at least fifty percent (50%) of the rentable area on such floor pursuant to such expansion, then Landlord shall make similar elevator lobby <sup>and bathroom</sup> renovations at Landlord's sole expense (if not theretofore performed) ~~and Tenant shall pay for a proportionate share of the cost of similar bathroom renovations for such floor (if not theretofore performed), such share being equal to the ratio that Tenant's rentable area on such floor bears to the rentable area of the full floor;~~ provided that if Tenant expands into the Gallagher A Space (as defined in Article XIII), then notwithstanding that the Gallagher A Space is less than half of a full floor, the preceding provisions of this subparagraph (c) shall nonetheless apply.

As part of the Tenant Improvements, Tenant shall, subject to obtaining all necessary licenses and permits, have the right to place two exterior signs on the Building, (a) one on the Main Street elevation no higher than between the top of the third floor and the bottom of the fourth floor, and (b) one on the Washington Street elevation no higher than between the top of the third floor and the bottom of the fourth floor. Each such sign shall (i) not be internally or back lit (but may be externally lit), (ii) be no larger than 2 feet high and 10 feet long, (iii) be constructed of individual pin mounted letters made of painted aluminum, and (iv) in all respects (including without limitation the manner of exterior lighting, if any) be subject to Landlord's reasonable approval in accordance with the plan approval process set forth below. The Premises includes without limitation the right of Tenant to access the signs for installation, maintenance, operation (including but not limited to electrical and data connections between the Premises and the signs), and removal. The costs of electricity for lighting the sign shall be included in Operating Costs.

C-2

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During the process of Tenant's construction activities, Tenant shall have the temporary license and right, with Landlord's approval (not to be unreasonably withheld) to utilize appropriate portions of the Lot for construction staging areas, such as trailers and dumpsters, as well as available minor interior portions of the Building (to the extent available) for supervisory construction personnel; provided that (i) all such use shall be at Tenant's sole cost and risk, including without limitation any costs required to properly and safely secure, establish or separate such areas, and (ii) Tenant's indemnification and insurance requirements as set forth in this Lease shall apply to such areas as if such areas were part of the Premises.

Tenant's plans and specifications shall include the following:

a. *Space Plans:* The "Space Plans" shall be a schematic plan of the Premises indicating the location of all partitions and doors, and shall include the locations and structural, mechanical, electrical or plumbing requirements of any equipment or usage which may affect the structural components and service systems of the Building.

b. *Final Plans:* The "Final Plans" shall consist of all plans and specifications necessary to construct the Tenant Improvements, including mechanical and electrical working drawings.

The Space Plans and the Final Plans (collectively, the "Plans") shall be prepared by a licensed architect hired and paid by Tenant and shall be submitted to Landlord for review and approval prior to the performance of any work. If available at the time of the execution of this Lease, the Plans shall be attached hereto as Schedule C-1. The Final Plans shall be in a form in which building permits can be readily obtained and shall comply with all applicable local, state and federal laws, ordinances, codes and regulations. Tenant's architect shall certify to Landlord and Tenant in the form attached

C-3

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hereto as Exhibit G that the Plans comply with the ADA and all other pertinent City and County, State and Federal rules, laws and regulations.

Landlord agrees to diligently review each plan submission and notify in writing Tenant whether such plan submission is approved (and if not approved, including in reasonable detail the reasons therefor) within fifteen (15) days after receipt of Tenant's plan submission or, if later, within five (5) business days after receipt of such additional information or documentation reasonably requested by Landlord within ten (10) days after receipt of Tenant's plan submission. Landlord shall be deemed to have approved if Landlord fails to so notify Tenant within such time period. Landlord agrees not to unreasonably withhold its approval.

Progress payments on account of Qualifying Expenditures, shall be paid to Tenant, provided that this Lease is in full force and effect and Tenant is not in default hereunder beyond any period of grace, and provided that Tenant shall have delivered to Landlord a Qualifying Application for Payment (as hereinafter defined). A Qualifying Application for Payment shall contain (A) a breakdown of Qualifying Expenditures to date and those covered by the current application, (B) a joint certification of Tenant and Tenant's Architect to the effect that the sum for which reimbursement is requested is then justly due to Tenant's contractor(s) and that the work in question has been properly and validly performed to Tenant's satisfaction in accordance with the Final Plans and all applicable laws, codes and regulations, (C) Tenant's certification that there has not been filed any vendor's, mechanic's or other liens with respect to the work, and (D) partial lien waivers, paid receipts or other proof of payment as Landlord may reasonably require for work done and materials supplied prior to the current requisition. Prior to completion of the Tenant Improvements, all progress payments by Landlord of the Allowance shall be subject to a 10% retainage. Upon the completion of the work for which the Allowance is to be applied, and in order to qualify for disbursement of the 10% retainage, Tenant shall further provide to Landlord, in addition to the foregoing items, (I) the certificate of Tenant's Architect that the Tenant Improvements been

C-4

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substantially completed in accordance with the Final Plans and in accordance with all codes, rules, laws and regulations, (ii) a final release of liens from Tenant's contractor(s), and (iii) final "as built" plans of the Premises in CAD format showing the Tenant Improvements, as well as a certificate of occupancy (temporary or permanent, to the extent required by law) for the Premises (provided that Tenant shall not be required to obtain a certificate of occupancy if the failure to qualify for same is the result of a condition for which Landlord, and not Tenant, has responsibility). The various submission items required for disbursement of a progress payment (including final payment) on account of Qualifying Expenditures, are collectively referred to as the "Required Submissions."

Notwithstanding the foregoing to the contrary, that portion of the Allowance equal to the Unapplied Allowance shall be utilized as a credit against Base Rent as set forth in Section 4.1.3 of this Lease. If Landlord fails to pay or provide credit for the Allowance or any portion of the Allowance, such failure shall constitute a default under the Lease by Landlord, and if Tenant shall obtain a final and unappealable judgment against Landlord for failure to pay same, in addition to all remedies available to Tenant, Tenant shall have the right to offset the Allowance due but unpaid (together with interest thereon at the rate equal to four percent (4%) in excess of the Prime Rate set forth in the Money Rates column of *The Wall Street Journal*, or if such rate exceeds the maximum interest rate allowed by law, then the maximum interest rate allowed by law, from the date upon which such Allowance was due and payable hereunder) against rent then due and thereafter coming due.

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