

## Seminar Outline

1. Lease auditing introduction
2. Basic cost reimbursement concepts and related mathematics
3. Consumer price index – the Abbott and Costello method<sup>©</sup>
4. Consumer price index when less than 100% of change is allocable
5. Where to find relevant CPI data
6. Phantom costs<sup>©</sup> related to timing
7. Realty tax jump-off scam and cover-up
8. The first day of the sixth year scam
9. The budget to budget slight of hand
10. Space outside the window<sup>©</sup>
11. Will the real denominator please stand up<sup>©</sup>
12. Space measurement and formulas
13. BOMA standards
14. The fixed denominator over time
15. Double payment of operating expenses
16. Telltale overcharge language in leases
17. Drafting considerations of additional rent provisions
18. A note to litigators
19. CPA liability outside the engagement
20. The “Garage Gig”, in two parts
21. Electric meters and “independent” billing companies
22. Realty tax gross-up errors
23. The affect of free space given to other tenants
24. Sales tax on energy costs
25. “Most Favored Nation” lease provisions
26. Key elements of the overcharge recovery process
27. “Auditing” procedures
28. What if you have to sue to recover?
29. Discussion of actual leases submitted
30. Production of withheld records