



**General Services Administration  
Federal Supply Service  
Authorized Federal Supply Schedule Price List**

*On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order are available through GSA-Advantage!®, a menu-driven database system.*

*The Internet address for GSA-Advantage!® is <http://www.gsaadvantage.gov>*

**Financial and Business Solutions  
FSC Group: 00CORP  
Contract No: GS-23F-0028W**

**Contract Period: 1/14/15 – 1/13/20**

**Carpenter/Robbins Commercial Real Estate, Inc.  
3160 Crow Canyon Road, Suite 200  
San Ramon, CA 94583  
Telephone: (925) 866-1300  
Fax: (925) 866-1306  
[www.crcre.com](http://www.crcre.com)**

**Prices shown herein are NET (discount deducted)**



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## GENERAL CONTRACT INFORMATION

1a. Table of Awarded Special Item Numbers (SINs):  
(Please refer to Page 8 for a more detailed description)

SIN 00Corp-1 Program Financial Advisor Services  
SIN 00Corp-2 Transaction Specialist  
SIN 00Corp-3 Due Diligence and Support Services

1b. Lowest Priced Model Number and Lowest Price: Refer to our rates on Page 18

1c. Labor Category Descriptions: Refer to Page 13

2. Maximum Order: \$1,000,000 per SIN

3. Minimum Order: \$100 per SIN

4. Geographic Coverage: Domestic Only

5. Point(s) of Production: Not Applicable

6. Discount from List Price: All Prices Herein are Net

7. Quantity Discounts: Not Applicable

8. Prompt Payment Terms: Net 30 Days

9a. Government Purchase Card is accepted at or below the micro-purchase threshold

9b. Government Purchase Card is not accepted above the micro-purchase threshold

10. Foreign Items: None

11a. Time of Delivery: To be Negotiated with Ordering Agency

11b. Expedited Delivery: To be Negotiated with Ordering Agency

11c. Overnight and 2-Day Deliver: To be Negotiated with Ordering Agency



11d. Urgent Requirement: To be Negotiated with Ordering Agency

12. F.O.B. Point(s): Destination

13a. Ordering Address: Carpenter/Robbins Commercial Real Estate, Inc.  
Attn: John Robbins  
3160 Crow Canyon Road, Suite 200  
San Ramon, CA 94583

13b. For supplies and services, the ordering procedures, information on Blanket Purchase Agreements (BPAs), are found in Federal Acquisition Regulation (FAR) 8.405-3

14. Payment Address: Carpenter/Robbins Commercial Real Estate, Inc.  
Attn: Alyce Rados  
3160 Crow Canyon Road, Suite 200  
San Ramon, CA 94583

15. Warranty Provision: Not Applicable

16. Export Packing Charges: Not Applicable

17. Terms & Conditions of Government Purchase Card Acceptance: None

18. Terms & Conditions of rental, maintenance, and repair: Not Applicable

19. Terms & Conditions of installation (if applicable): Not Applicable

20. Terms & Conditions of repair parts indicating date of parts, price lists and any discounts from list prices: Not Applicable

20a. Terms & Conditions for any other services (if applicable): Not Applicable

21. List of service and distribution points (if applicable): Not Applicable

22. List of participating dealers (if applicable): Not Applicable



23. Preventative maintenance (if applicable): Not Applicable

24a. Special attributes such as environmental attributes (e.g., recycled content, energy efficiency, and/or reduced pollutants.): Not Applicable

Technology \*EIT) supplies and services and show where full details can be found (e.g. contractor's website or other location.) The EIT standards can be found at:

[www.Section508.gov](http://www.Section508.gov)

25. Data Universal Number System (DUNS) Number: 111371238

26. Carpenter/Robbins Commercial Real Estate, Inc. is registered in the Central Contractor Registration (CCR) database



## **CARPENTER/ROBBINS COMMERCIAL REAL ESTATE, INC.**

We started as a sole proprietorship in 1993 and incorporated in 1998 to provide real estate services to our business and government neighbors in the San Francisco Bay Area. We recognized a need existed in the market on the part of local companies to have the kind of commercial real estate guidance and expertise usually only available to national corporations. Our services are not transaction oriented, but rather we have positioned the firm as a commercial real estate resource available to key real estate decision makers.

As Tenant Advisors, we represent companies and government agencies in their pursuits to lease, acquire and dispose of real estate assets. This is a passion for all of us and we take great pride in representing just your best interest. As you might expect from our approach, we have the finest group of associates, support staff, tools and services in the industry. Our Associates come from a variety of professional backgrounds; including law, corporate management, accounting, executive support, property management, appraisal and government. Each and every one of these people has 10-30 years of commercial real estate experience and is ready to be part of your real estate team.

We have provided realty services to Government Agencies continuously since 1995 through multiple contracts. Carpenter/Robbins has a large staff dedicated and educated on how to do Federal Government Real Estate.

We have now completed over 700 public sector assignments, including leasing more than 7,000,000 square feet of space in multiple states. We have done work for the Federal Government, Local Municipalities, Fire Districts, School Districts and even a Ferryboat District. Our public sector clients have asked us to locate and coordinate build-to-suit office buildings, medical centers and court houses. We have negotiated hundreds of special lease and acquisition requirements. We have done consulting work; obtaining appraisals or environmental studies for our clients and performing post award or project management services. We even developed an Analytical Rent Tool for public sector forecasting and negotiation. In addition, we have developed a Space Relinquishment Tool that assists government agencies in downsizing their current facilities. Our unique skills are an effective conduit between the private and public sector. We understand both worlds and find ways to make business and government needs come together, to accomplish public sector goals in a variety of business climates.



▪ **Current Contracts:**

- U.S. General Services Administration – IDIQ Zonal Broker Contract (Zone 3, 18 Western States)
- U. S. General Services Administration – FABS Schedule 00CORP-1,2,3
- U.S. Department of Veterans Affairs – IDIQ National Broker Contract-Open Market
- U.S. Department of Veterans Affairs – IDIQ National Broker Contract-Small Business
- U.S. Department of Veterans Affairs – IDIQ VISN 16 Brokerage Contract
- Local Governments – Multiple including Fire Districts, School Districts and Municipal Governments

**So what's in it for you?**

- You get an experienced, government oriented firm that understands government process.
- From nationwide experience with over 40 government agencies, you know we perform, no matter where
- Start to finish, you have a proven commitment that we stay with the project and add value.

NAICS Codes: 541611-Site Relocation Consulting; 531210-Offices of Brokers;  
531390–Consultants; and 236220 - Project Management



## **Contract Overview**

GSA awarded Carpenter/Robbins Commercial Real Estate, Inc. a GSA Federal Supply Schedule contract for Financial and Business Solutions (FABS), Contract No. GS-23F-0028W. The current contract period is 1/14/15 thru 1/13/20. GSA may exercise a total of up to two (2) additional five (5) year option periods. The contract allows for the placement of Firm Fixed Price or Time and Materials task orders using the labor categories and ceiling rates defined in the contract.

## **Contract Administrator**

John Robbins  
Carpenter/Robbins Commercial Real Estate, Inc.  
3160 Crow Canyon Road, Suite 200  
San Ramon, CA 94583  
Telephone: (925) 866-1300, ext. 2130  
Fax: (925) 866-1306  
Email: [jr@crcre.com](mailto:jr@crcre.com)

## **Marketing and Technical Point of Contact**

Alyce Rados  
Carpenter/Robbins Commercial Real Estate, Inc.  
3160 Crow Canyon Road, Suite 200  
San Ramon, CA 94583  
Telephone: (925) 790-2122  
Fax: (925) 866-1306  
Email: [arados@crcre.com](mailto:arados@crcre.com)

## **Contract Use and Scope of Work**

The purpose of the Financial and Business Solutions (FABS) Schedule is to provide a full range of professional financial services as specified in individual task orders placed by ordering agencies.

Carpenter/Robbins Commercial Real Estate, Inc. will provide services under the Special Item Numbers (SINs) awarded under this schedule. When the task orders are placed, they must identify the SIN(s) under which the work is begin assigned. The following are the SINs which Carpenter/Robbins shall provide work under:

- SIN 00CORP-1      Program Financial Advisor Services**
- SIN 00CORP-2      Transaction Specialist**
- SIN 00CORP-3      Due Diligence and Support Services**





## **Special Item Number (SIN) Descriptions**

### **SIN 00CORP-1 Program Financial Advisor Services**

#### **Develop and manage an asset resolution program:**

- review asset base or some portion thereof and provide specific recommendations/strategies as to the best management and/or disposition vehicle to use in order to maximize recoveries in the current marketplace
- develop an Asset Resolution Plan
- develop and/or modify task orders for financial advisory services
- implement a coherent approach to communications and interactions among policy, procurement, information systems, general counsel, Inspector General, congressional and legislative affairs, field offices, Government agencies, stakeholders, non-Government entities, and the public at large
- analyze new products to be offered for sale to determine potential marketability
- review appropriate laws to determine disposal authority and rights for real property
- determine the value of an overall asset portfolio
- identify individuals or entities that are disqualified from participating or bidding
- provide advice on compliance, execution, or implementation issues relating to OMB Circulars A-11 and A-34, other OMB guidance, and other opinions
- estimate and report the effects of asset programs for purposes of budget formulation and execution

#### **Asset sales:**

- review, design, and reposition a strategic plan, business plan, and/or policies for an asset sale
  - develop asset sales schedules and financial projections for budgetary, performance management, and capacity planning purposes
  - conduct individual asset sales
  - prepare reports or analyses in support of an asset sales program
- Develop, manage and/or implement an origination program:
- perform in-depth feasibility studies and cost/benefit analysis to evaluate public/private partnership opportunities
  - assess aging or deteriorating assets and develop and analyze public/private partnership scenarios to rehabilitate the assets
  - provide specific recommendations/strategies including public/private partnerships to promote rehabilitation
  - identify private entities capable of contributing sufficient financial capital and borrowing ability to redevelop or renovate assets (e.g. federal real property) in exchange for a portion of the asset

### **Marketing and asset resolution support:**

- prepare a marketing plan and provide support services to ensure that a group of assets are resolved
- Post sale analysis and resolution support:
- assist on post-closing matters
- analyze management of the portfolio in terms of credit extension and servicing to assist the agency in improving its processes
- handle special investor/buyer and borrower problems that may arise
- create and update Asset Sale Design Records kept by the agency and report any lessons learned
- develop, gather, scrub, and store data relevant to support the asset resolution program
- develop and maintain an electronic presence that will be a principal point of contact for agencies and constituencies interested in an asset resolution program

### **SIN 00CORP-2 Transaction Specialist**

#### **Pricing/valuation of an asset or group of assets:**

- value or price an asset on an asset and/or portfolio basis
- monitor an asset or group of assets
- obtain or develop a valuation/pricing model
- estimate cash flows and net sales proceeds based on the use of the model
- produce reports and records
- update asset valuation/pricing
- Review of pending sale:
- estimate the recovery value for each disposition option considered
- explain the valuation methodology
- run bid evaluation models showing advantages and disadvantages
- estimate cost of resolution and gather and analyze data to develop and model the input assumptions
- identify appropriate timeline for resolution of the specific asset packages
- conduct market sensitivity analysis
- report on relevant assumptions and issues and legal requirements for Government asset disposal

#### **Conduct transactions:**

- manage the bid process including preparing and/or controlling, reviewing receipt of bids and bid deposits, analyzing bids, addressing non-conforming bids and reporting, providing reports to track and summarize investor activities
- respond to potential bidders and sales negotiations for third party buyers
- draft and present a confirming sale bid on a portfolio to obtain agency authority to validate the winning bid

- develop sales strategy in accordance with asset disposal laws and regulations and report in sufficient detail to demonstrate the feasibility of the approach
- determine if the agency's advertisements, marketing materials, mailings and other methods employed are effective in reaching the target market and outline how they might be improved for each type of product
- participate in the post-bid meeting with agency decision-makers and offer insights regarding consistency with stated objectives
- review the post-sale documentation and participate in the agency review meeting

#### **Budget and budget analysis:**

- prepare and present budget proposals and plans as it relates to the resolution of an asset as well as develop, gather, verify, and store data relevant to support an asset sale
- complete budget documents and reports
- estimate the budgetary cost of future or on-going resolutions

#### **Marketing and pre/post asset resolution support:**

- develop the identity of the asset to be resolved and put forth a marketing plan designed to achieve the long-term objectives of a successful resolution program
- implement a marketing plan, which may include investor/purchaser solicitations, due diligence reviews, collateral asset tours, advertising, distribution of approved marketing materials, bidder conferences, a periodic newsletter to interested investors/buyers, speaking engagements, Congressional Office briefs, and an electronic web site presence
- review marketing plans including letters to borrowers, initial sales announcements, targeted investor/buyer calls, ad layouts, and ad placements strategies to ensure consistency with overall goals and objectives
- recommend enhancements to the marketing effort
- prepare and distribute marketing materials, bid packages, and supplements to potential investors
- make available a borrower tracking system
- draft releases of the sales results
- review proposed modifications to an agency's standard question-and-answer package and provide recommendations
- read computer tapes and diskettes for asset information
- build and maintain a database of assets offered for sale
- perform data field checks to identify problems related to improper due diligence or coding/inputting
- perform stratification considering the type of asset, its value, geographic location, and other pertinent factors
- oversee and track sales schedule and resolve problems or issues

- supervise the post-bid due diligence process
- provide written post-sales analysis
- participate in the post-bid meeting and offer insights regarding consistency with stated objectives
- review the post-sale documentation and participate in the agency review meeting

### **SIN 00CORP-3 Due Diligence and Support Services**

Data collection and organization:

- obtain loan/asset information from various sources to include title update requests, UCC filings, title insurance commitments, environmental review requests, physical inspections and/or needs assessments, broker price options, market rent studies, business analysis, and appraisals
- organize documents and maintain an inventory with asset deficiencies noted and reconcile data discrepancies
- reproduce and deliver documents to agency offices, owners, prospective bidders, and/or third parties as requested

Due diligence support:

- design and review due diligence process to ensure it achieves the objectives and recommend enhancements
- review documents for completeness, secure missing documents from public records, prepare affidavits, and notify the agency of any deficiencies
- accumulate and record specific data, e.g. original loan terms, modification terms, and other information
- prepare an electronic computer database and/or provide database management support for assets offered for sale and for other data
- obtain credit ratings for assets
- obtain inspections, environmental impact statements, market studies, etc., and compile information
- perform asset closings - obtain proper addresses, advise borrower or purchaser of the agency point of contact, maintain a reporting system to monitor closing status, assemble Government records post-sale, and index, box, and deliver to specified location
- draft and/or transmit notices to entities and individuals
- review documents, data, and applications for arithmetic accuracy and compliance

### **Labor Category Descriptions**

The following labor category descriptions apply to our pricing proposal for all offered services under SIN 00CORP-1, 00CORP-2, and 00CORP-3.

### **Principal/Senior Broker**

Strategic planning and account project management. Handles complex real estate transactions, negotiations and decisions. Provides financial analysis for asset programs. Reviews agency assessment processes for asset management, risk analysis, geographic location, and other pertinent factors. Delegates tasks and personnel assignments. Handles final review of work product and quality control. Reports to the senior level client personnel.

#### Experience/Training:

Minimum 15 years of related experience. Holds Professional Certifications, ie SIOR, or advanced degree. Strong senior level relationships within the business and government communities. Licensed real estate agent. Excellent negotiation, analytical, written, verbal and presentation skills.

### **Senior Salesperson/Senior Associate**

Transaction level responsibilities. Financial analysis as well as bid analysis and comparable review. Provides strategic recommendations and asset analysis to the client. Oversees and/or participates in research and financial analysis activities. Provides analysis of asset portfolio to advise clients, assist in transaction processes, and follow up via due diligence tasks as necessary. Delegates tasks as needed to others within the organization. Reports to project level client personnel. Oversees project schedule.

#### Experience/Training:

Minimum of 8-10 years of related experience. Minimum bachelor's degree or equivalent experience/training. Strong relationships within the business and government communities. Licensed real estate agent. Excellent negotiation, analytical, written, verbal and presentation skills.

### **Salesperson/Associate**

Transaction level responsibilities. Financial analysis, bid analysis and comparable review and recommendations. Handles research and financial analysis activities. Provides analysis of asset portfolio to advise clients, assist in transaction processes, and follow up via due diligence tasks as necessary. Prepares market reports. Reports to project level client personnel. Oversees project schedule.

#### Experience/Training:

Minimum 5 years experience of related experience. Minimum bachelor's degree or equivalent experience/training. Licensed real estate agent. Excellent negotiation, analytical, written, verbal and presentation skills.

### **Research Principal/Senior Financial Analyst**

Senior level financial analysis and comparisons. Financial analysis and modeling of lease and sale opportunities, bids and proposals. Review of financial processes, risk analysis, and lender/mortgage/settlement process. Develop due diligence processes and review asset data. Responsible for market data collection and organization. Prepares market reports.

#### Experience/Training:

Minimum 5 years of related experience. Minimum bachelor's degree or equivalent experience/training. Excellent analytical, written and verbal communication skills

### **Research Staff/Financial Analyst**

Project level financial analysis and comparisons. Financial modeling of lease and sale opportunities, bids and proposals. Review of financial processes, risk analysis, and lender/mortgage/settlement process. Develop due diligence processes and review asset data. Responsible for market data collection and organization. Prepares market reports.

#### Experience/Training:

Minimum 3 years of related experience. Minimum bachelor's degree or equivalent experience/training. Excellent analytical, written and verbal communication skills.

### **Project Manager**

Directly oversees the progress of the project schedule. Ensures deliverables to the client are completed and delivered on time. Provide oversight for client business plan and implementation of an agency's assessment processes. Supervise post-bid due diligence process from review to project completion. Obtain as necessary any inspections, environmental impact statements or other site requirements. Conduit between other staff and senior level client personnel as needed. Assists in identifying and resolving issues that arise throughout the execution of the project.

#### Experience/Training:

Minimum 5 years of related experience. Minimum bachelor's degree or equivalent of experience/training. Excellent analytical, organizational, written and verbal communication skills.

### **Program Manager**

Directly oversees the progress of the project schedule. Ensures deliverables to the client are completed and delivered on time. Provide oversight for client business plan and implementation of an agency's assessment processes. Supervise post-bid due diligence process from review to project completion. Obtain as necessary any inspections, environmental impact statements or other site requirements. Conduit between other staff and client personnel as needed. Assists in identifying and resolving issues that arise throughout the execution of the project.

#### Experience/Training:

Minimum 3 years of related experience. Minimum bachelor's degree or equivalent of experience/training. Excellent analytical, organizational, written and verbal communication skills.

### **Administrative Assistant**

Handles office administrative responsibilities, including report packaging, tracking and distribution. Handles all document preparation. Supports other staff in development of financial transactions, site documents, feasibility studies or other analyses necessary. Provides support to staff in pre/post asset resolution support, development of any necessary post-bid and post-sales analysis. Supports all staff in due-diligence reviews, development of inspections, mortgage or leasing documents and applicable records. Process request for market data, mapping and other information gathering needed to complete the project.

#### Experience/Training:

Minimum 1 year related experience. Minimum high school diploma or equivalent experience.

## **MIA Appraiser**

Assist other staff in the development of asset sales schedules and financial projections by delivering necessary data. Prepare reports or analyses in support of asset purchase or sales. Develop data in support of asset resolution.

Provide assistance in asset valuation and pricing. Assist in budget documents, budgetary costs, reports.

Perform data collection, organization, appraisal and analysis. Obtain loan/asset information necessary to assist in appraisal functions. Review asset documents for compliance with appraisal findings.

Investigates and gathers data required for determining the market value of personal property, land, and improvements; interprets and applies the State Revenue and Taxation Code, Property Tax Rules, and the State Constitution as they apply to chain of title and property valuation; and prepares reports on facts pertinent to the determination of ownership or market value.

Inspects interiors and exteriors of buildings and other structures for property tax assessment and valuation; prepares scale drawings of improvements; explains assessment procedures and determinations of value from assessment records and maps; and determines appraisability of ownership transfers for real property and leasehold interests through chain of title investigation and research.

Investigates and analyzes data in the research of title or in appraisal of land, improvements, and personal property for property tax purposes; and performs appraisals on specific property types which may include commercial, residential, agricultural, and/or research of property ownership records.

Explains chain of title, appraisal procedures, and State Revenue and Tax code sections and rules to taxpayers.

Determines through chain of title investigation and research of recorded and unrecorded title transfer documents for real property and leasehold interests whether changes in ownership will result in appraisal; and prepares and presents assessment appeals.

### Experience/Training:

Minimum 5 years of related experience. Minimum bachelor's degree or equivalent of experience/training. Possession of valid appraiser's certificate issued by the State which they are currently performing the work. Excellent analytical, organizational, written and verbal communication skills.



## **Engineer/Architect**

Provide support as necessary to other staff in support of asset resolution programs including review of asset base, necessary public policy, support of asset valuation, strategic planning, business planning, report preparation, and feasibility studies. Perform similar functions to Project Manager on project specific assignments.

Assist in data development to support asset valuation, bid review, asset identity and perform review of asset type, value, geographic location, and other factors.

Provide professional recommendations to assist other staff in data collection and organization as it relates to asset resolution and purchase/lease/sale options. Provide environment reviews, physical inspections, needs assessments, environmental impact statements and any other engineering and/or architectural reviews and recommendations necessary to complete appropriate due diligence.

### Experience/Training:

Minimum 5 years of related experience. Minimum bachelor's degree or equivalent of experience/training. Possession of valid license issued by the State which they are working. Excellent analytical, organizational, written and verbal communication skills.



**Hourly Rates for Services under SINS 00CORP-1, 00CORP-2, and 00CORP-3**  
**(Hourly Rates include IFF)**

<b>Labor Category</b>	<b>1/14/15- 1/13/16</b>	<b>1/14/16- 1/13/17</b>	<b>1/14/17- 1/13/18</b>	<b>1/14/18- 1/13/19</b>	<b>1/14/19- 1/13/20</b>
Principal/Senior Broker	\$304.14	\$310.23	\$316.43	\$322.76	\$329.21
Senior Salesperson/Senior Associates	\$327.03	\$333.57	\$340.24	\$347.05	\$353.99
Salesperson/Associate	\$249.63	\$254.63	\$259.72	\$264.91	\$270.21
Research Principal/Senior Financial Analyst	\$238.73	\$243.51	\$248.38	\$253.34	\$258.41
Research Staff/Financial Analyst	\$196.22	\$200.14	\$204.14	\$208.23	\$212.39
Project Manager	\$210.40	\$214.60	\$218.90	\$223.27	\$227.74
Program Manager/Project Manager	\$185.32	\$189.03	\$192.81	\$196.67	\$200.60
Administrative Assistant	\$ 54.51	\$ 55.60	\$ 56.71	\$ 57.85	\$ 59.00
MIA Appraiser	\$185.32	\$189.03	\$192.81	\$196.67	\$200.60
Engineer/Architect	\$137.66	\$140.41	\$143.22	\$146.08	\$149.00

**Commission for Leasing and Sale Transactions-Project Paid Directly by  
Government Agencies**

<b>SIN</b>	<b>Service</b>	<b>Commission Percentage (including IFF)</b>
<b>Fully Serviced Lease:</b>		
00CORP-02	First Year of Lease	2.99%
00CORP-02	Second Year of Lease	2.99%
00CORP-02	Third Year of Lease	2.49%
00CORP-02	Fourth Year of Lease	1.99%
00CORP-02	Fifth Year of Lease	1.99%
00CORP-02	Sixth through Tenth Year of Lease	1.50%
00CORP-02	Balance of the Lease Term	0.748%
<b>Net Net Net of Individual Gross Lease</b>		
00CORP-02	First Year of the Lease	3.50%
00CORP-02	Second Year of the Lease	3.50%
00CORP-02	Third Year of the Lease	2.99%
00CORP-02	Fourth Year of the Lease	2.49%
00CORP-02	Fifth Year of the Lease	2.49%
00CORP-02	Sixth through Tenth Year of the Lease	1.99%
00CORP-02	Balance of the Lease Term	1.00%
<b>Commission Structure for Sales Transactions- Project Paid Directly by Government Agencies</b>		
00CORP-1	\$0 to \$10,000,000	2.99%
00CORP-1	\$10,000,001 and greater	1.99%

## **Commissionable Service Description**

Leasing Services: Carpenter/Robbins will be representing the Government in their best interest in a lease transaction. These types of transactions are typically paid on a commission basis.

-Fully Serviced Leases are per square footage lease rates that also include the costs the tenants contribute for utilities, janitorial, insurance and common area maintenance.

-NNN leases and Industrial Gross Leases are still per square footage lease rates but don't include some or all of the additional expenses included.

Sale of An Asset: Carpenter/Robbins will be representing the Government in their best interest a sale transaction. These types of transactions are typically paid on a commission basis.

