

AFTER RECORDING, PLEASE RETURN TO:

David E. Gee, Esq.
Parr Brown Gee & Loveless
185 South State Street, Suite 800
Salt Lake City, Utah 84111

Tax Parcel No. 16-06-107-031

MEMORANDUM OF LEASE
(102 OFFICE TOWER)

THIS MEMORANDUM OF LEASE ("Memorandum") is dated as of February 14, 2014, by BOYER 102, L.C., a Utah limited liability company ("Landlord"), and STRONG & HANNI, P.C., a Utah professional corporation ("Tenant").

1. Lease. Landlord and Tenant have entered into a that certain Lease Agreement dated effective as of June 25, 2013 (the "Lease") pursuant to which Landlord leases to Tenant, and Tenant leases from Landlord certain premises located on the Eighth (8th) Floor and part of the Seventh (7th) Floor (the "Leased Premises") of a building located at 102 South 200 East, Salt Lake City, Utah 84111 more particularly described on Exhibit "A" attached hereto (the "Property"), together with certain parking rights in a parking facility to be constructed on the Property.

2. Initial Term. The initial term of the Lease is Sixteen (16) Lease Years and the portion of any partial calendar month, if any, occurring after the Commencement Date and before last day of the calendar month in which such Commencement Date occurs. It is anticipated that the Commencement Date will occur on or about March 30, 2014.

3. Renewal Terms. Tenant shall have the right and option to extend the Initial Term for a total of three (3) additional periods of five (5) Lease Years each on terms set forth in the Lease.

4. Expansion Rights. Tenant has certain rights to expand the Lease Premises to certain areas on the Seventh (7th) Floor of the Building on terms set forth in the Lease.

5. Incorporation of Lease. This Memorandum is for informational purposes only and nothing contained herein shall be deemed to in any way modify or otherwise affect any of the provisions of the Lease. This Memorandum is subject to all of the provisions of the Lease, and in the event of any inconsistency between the provisions of the Lease and this Memorandum, the provisions of the Lease shall prevail.

6. Address of Landlord and Tenant. For the purpose of making further inquiry, the following are the addresses of the Landlord and Tenant:

Landlord's Address:

Boyer 102, L.C.
c/o The Boyer Company, L.C.
Attention: Jacob L. Boyer
90 South 400 West, Suite 200
Salt Lake City, UT 84101-1365

"Tenant's Address:

Prior to Commencement Date:
Strong & Hanni, P.C.
Attention: President
345 West North Temple, Suite 500
Salt Lake City, Utah 84190

After Commencement Date
Strong & Hanni, P.C.
Attention: President
102 South 200 East, Suite 800
Salt Lake City, Utah 84111

7. Counterparts. This Memorandum may be executed in any number of counterparts, each of which when combined shall constitute an original and all of which shall constitute but one and the same document.

[signature pages follows]

IN WITNESS WHEREOF, Landlord and Tenant have executed this Memorandum of Lease on the date first set forth above.

LANDLORD: BOYER 102, L.C. a Utah limited liability company, by its Manager:

THE BOYER COMPANY, L.C., a Utah limited liability company

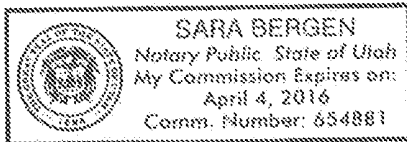
By: [Signature]
Name: Jacob L. Boyer
Its: Manager

STATE OF UTAH)
) ss
COUNTY OF SALT LAKE)

On this 11th day of February, 2014, personally appeared before me Jacob L. Boyer, who duly acknowledged to me that he executed the foregoing Lease as a Manager of The Boyer Company, L.C., a Utah limited liability company, the Manager of Boyer 102, L.C., a Utah limited liability company.

My commission Expires:
04-04-16

[Signature]
Notary Public
Residing at Salt Lake County



TENANT: STRONG & HANNI, P.C., a Utah professional corporation

By: Catherine M. Larson
Catherine M. Larson, President

STATE OF UTAH)
) ss
COUNTY OF SALT LAKE)

On this 14 day of February, 2014, personally appeared before me Catherine M. Larson, who duly acknowledged to me that she executed the foregoing Lease as the President of Strong & Hanni, P.C., a Utah professional corporation.

My Commission Expires:

Paul W. Hess
Notary Public
Residing at Farmington, Utah

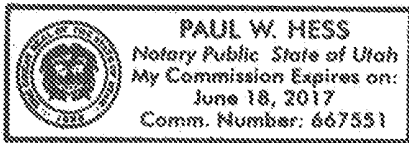


EXHIBIT "A"
TO MEMORANDUM OF LEASE
LEGAL DESCRIPTION OF PROPERTY

The following tract of real property located in Section 6, T1S, R1E SLB & Meridian in Salt Lake County, State of Utah:

A PORTION OF THE PARCEL RECORDED IN CONSOLIDATION QUITCLAIM DEED ENTRY NO. 11697647, OFFICIAL RECORDS, IN THE CITY OF SALT LAKE CITY, SALT LAKE COUNTY, UTAH, BEING A PART A PART OF BLOCK 71, PLAT "A", SALT LAKE CITY SURVEY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE SOUTH LINE OF LOT 3, OF SAID BLOCK 71, BEING N00°01'43"W ALONG SAID EAST LINE OF STATE STREET 165.00 FEET, AND N89°58'22"E 176.50 FEET, FROM THE SOUTHWEST CORNER OF SAID BLOCK 71, SAID POINT OF BEGINNING ALSO BEING N00°01'43"W 227.71 FEET ALONG THE MONUMENT LINE IN STATE STREET AND N89°58'22"E 244.60 FEET FROM A SALT LAKE CITY MONUMENT IN THE INTERSECTION OF STATE STREET AND 200 SOUTH STREET, AND RUNNING; THENCE N00°01'43"W 165.40 FEET; THENCE S89°58'22"W 11.50 FEET; THENCE N00°01'43"W 73.10 FEET; THENCE N89°58'22"E 82.50 FEET; THENCE N00°01'43"W 9.00 FEET; THENCE N89°58'22"E 247.50 FEET; THENCE N00°01'43"W 19.50 FEET; THENCE S89°58'22"W 10.50 FEET; THENCE N00°01'43"W 63.00 FEET, TO THE NORTH LINE OF LOT 7, OF SAID BLOCK 71; THENCE S89°58'22"W ALONG SAID NORTH LINE 35.50 FEET; THENCE N00°01'43"W 165.00 FEET, TO THE SOUTH LINE OF 100 SOUTH (NORTH LINE OF SAID BLOCK 71); THENCE N89°58'22"E 211.00 FEET, TO THE NORTHEAST CORNER OF SAID BLOCK 71, SAID POINT BEING THE INTERSECTION OF THE EAST LINE OF 200 EAST AND THE SOUTH LINE OF 100 SOUTH; THENCE S00°01'43"E ALONG THE EAST LINE OF 200 EAST 278.99 FEET; THENCE S89°58'22"W 194.80 FEET; THENCE S00°01'43"E 216.01 FEET, TO THE SOUTH LINE OF LOT 8, OF SAID BLOCK 71; THENCE S89°58'22"W ALONG THE SOUTH LINE OF LOT 8 AND THE SOUTH LINE LOT 3, OF SAID BLOCK 71, A DISTANCE OF 288.70 FEET, TO THE POINT OF BEGINNING.

Tax Parcel No. 16-06-107-031