certified accountants, and the charges of such accountants shall be borne equally by the Lessor and Lessee. In connection he rewith, it is understood and agreed that any decision of said arbitrators shall be mutually binding upon the parties hereto.

- (f). In respect to the computation of the rent determination base as hereinabove set forth, it is specifically understood and agreed as follows:
 - (1) All recording fees, revenue stamps, legal fees, surveying costs, service charges, real estate fees, utility fees and other closing costs paid or incurred by the Leszor in connection with the acquisition of the land hereinabove described or the negotiation and execution of this instrument shall be borne by the Lessee. It shall be the option of the Lessor as to whether such costs are to be reimbursed directly by the Lessee or included in the rent determination base
 - paid by the Lessor by reason of ownership of the land described herein prior to the effective date of this lesse shall be made a part of the rent determination base but shall be reimbarsed to Lessor by Lesson.
 - (3) interest paid or to be paid by the London for the interim financing of the construction of the improvements upon the designed premises shall be made a part of the root determination base.
- and while the Lessee occupies the demised premises the rent determination base shall be adjusted for each of the five year periods of the lease in the same percentage per portion that the Consumer Price Index for Urban Vice Parners Clerical Workers (All Prices) for U.S. City Average (1907 100) of the Bureau