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November 17, 2011

ATTORNEY-CLIENT PRIVILEGED & CONFIDENTIAL
VIA E-MAIL AND U.S. MAIL

Sharon Anderson
County Counsel
County of Contra Costa
County Administration Building
651 Pine St., 9th Floor
Martinez, CA 94553

Re: Consent to Conflict of Interest – Golden Rain Foundation of Walnut Creek

Dear Sharon:

This letter requests the consent of the County of Contra Costa (the "County"), to Hanson Bridgett, LLP's representation of Golden Rain Foundation of Walnut Creek ("GRF") in connection with a property tax appeal matter.

Existing Relationships

The County is an existing client. We represent the County in various pension and other benefits issues, compensation of county employees, tax issues, and litigation involving benefits and compensation-related matters.

GRF is also an existing client. We have advised GRF in general business, real estate, and environmental matters.

Current Transaction

GRF has requested Hanson Bridgett to represent it in connection with a property tax appeal matter in the County of Contra Costa. GRF holds, in trust, property and facilities common to the Rossmoor Retirement Community ("Rossmoor") located in Walnut Creek, California. GRF maintains and administers common areas within the Rossmoor properties which include the private streets that are the sole subject of the property tax appeal matter.

GRF has filed an application for changed assessment that is pending before the Contra Costa County Assessment Appeals Board ("Board"). GRF has requested that we represent it before the Board and, if requested, in any subsequent court proceedings arising from the Board's decision. We understand and therefore anticipate that the assessment hearing will be set for some date in the first week of January 2012.

Conflict of Interest

Our representation of the County and GRF could potentially create a conflict of interest for Hanson Bridgett related to, among other things, our duty of loyalty to existing clients, as the interests of the County and GRF in the property tax appeal matter could become adverse because each party may have different objectives and goals in the property tax appeal matter. In addition, we do not believe we have obtained any confidential information from the County which is material to our representation of GRF in the property tax appeal matter.

At this time, we feel that we can competently represent GRF in the property tax appeal matter and still maintain our duty of loyalty to the County in the unrelated matters.

In addition, we do not believe we have obtained any confidential information from GRF which is material to our representation of the County in the unrelated matters. However, if additional facts come to our attention which lead us to believe that (i) we could not maintain our duty of loyalty to the County or GRF in unrelated matters, (ii) the issue of dispute is substantially related to the same issue in which we represent the County, or (iii) we have obtained any confidential information from GRF which is material to our representation of the County in unrelated matters, we would require further written consent from the County and GRF before we could continue to represent GRF in the property tax appeal matter.

Ethical Wall

In order to ameliorate concerns the County or GRF might have with respect to this situation, we will institute a screening procedure whereby the lawyers and staff working for GRF on the property tax appeal matter will not do any work for the County while the property tax appeal matter is pending and will not discuss GRF's property tax appeal matter with lawyers or staff who are currently doing work for the County. Similarly, lawyers and staff working for the County will refrain from discussing any of the County's matters with the lawyers and staff representing GRF and will not be given access to any of GRF's files in the property tax appeal matter.

Consent

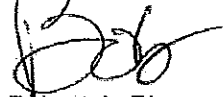
As attorneys we are governed by specific rules relating to our representation of clients where we have a relationship with both parties and therefore a conflict of interest. Rules 3-310(A), (B), (C), and (E) of the Rules of Professional Conduct of the State Bar of California ("CRPC") (please see attached) govern conflicts of interest. Accordingly, we must obtain the informed written consent of the County and GRF before proceeding with our representation of GRF in the property tax appeal matter.

If, after considering the foregoing, the County is so inclined, please sign and return to us the enclosed copy of this letter (i) acknowledging that we have informed you of our existing and continuous relationship with the County, (ii) acknowledging that the County has been advised of CRPC 3-310(A), (B), (C), and (E) and the conflict of interest associated with our representation of GRF in connection with the property tax appeal matter, and (iii) indicating that the County consents to our representation of GRF in the property tax appeal matter as described in this letter.

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If you have any questions regarding this letter or our representation of GRF in the property tax appeal matter, please call us before signing and returning the enclosed copy of this letter.

Sincerely,



Robert A. Blum

Attachment

CONSENT

Hanson Bridgett, LLP ("Hanson Bridgett") has explained the conflict of interest that could arise from Hanson Bridgett's representation of GRF in connection with the property tax appeal matter. We acknowledge the disclosure of Hanson Bridgett's past and continuing representation of the County in matters unrelated to the property tax appeal matter, the conflict arising from such representation, and the consequences of any actual conflicts that may arise. The undersigned nevertheless provides its informed written consent to Hanson Bridgett's representation of Golden Rain Foundation of Walnut Creek in connection with the property tax appeal matter.

COUNTY OF CONTRA COSTA

By: _____

Title: _____

Date: _____

The State Bar of California Rules of Professional Conduct

Rule 3-310 Avoiding the Representation of Adverse Interests

(A) For purposes of this rule:

- (1) "Disclosure" means informing the client or former client of the relevant circumstances and of the actual and reasonably foreseeable adverse consequences to the client or former client;
- (2) "Informed written consent" means the client's or former client's written agreement to the representation following written disclosure;
- (3) "Written" means any writing as defined in Evidence Code section 250.

(B) A member shall not accept or continue representation of a client without providing written disclosure to the client where:

- (1) The member has a legal, business, financial, professional, or personal relationship with a party or witness in the same matter; or
- (2) The member knows or reasonably should know that:
 - (a) the member previously had a legal, business, financial, professional, or personal relationship with a party or witness in the same matter; and
 - (b) the previous relationship would substantially affect the member's representation; or
- (3) The member has or had a legal, business, financial, professional, or personal relationship with another person or entity the member knows or reasonably should know would be affected substantially by resolution of the matter; or
- (4) The member has or had a legal, business, financial, or professional interest in the subject matter of the representation.

(C) A member shall not, without the informed written consent of each client:

- (1) Accept representation of more than one client in a matter in which the interests of the clients potentially conflict; or
- (2) Accept or continue representation of more than one client in a matter in which the interests of the clients actually conflict; or
- (3) Represent a client in a matter and at the same time in a separate matter accept as a client a person or entity whose interest in the first matter is adverse to the client in the first matter.

(E) A member shall not, without the informed written consent of the client or former client, accept employment adverse to the client or former client where, by reason of the representation of the client or former client, the member has obtained confidential information material to the employment.