

### EXTENSION AND MODIFICATION OF LEASE

THIS EXTENSION AND MODIFICATION OF LEASE (this "Modification") is made and entered into as of this 4<sup>th</sup> day of October, 2016, by and between **DDR-SAU MEMPHIS AMERICAN WAY, L.L.C.**, a Delaware limited liability company ("Landlord"), having an office at 3300 Enterprise Parkway, Beachwood, Ohio 44122, Attn: Executive Vice President – Leasing, and **TAX SERVICES OF AMERICA, INC.**, a Delaware corporation (d/b/a Jackson Hewitt Tax Service) ("Tenant"), having an office at 501 North Cattlemen Road, Suite 300, Sarasota, Florida 34232.

### WITNESSETH:

WHEREAS, Landlord and Tenant entered into a certain Lease dated April 18, 2008 (the "Original Lease"), wherein Landlord leased to Tenant Unit No. 13 containing 3,020 square feet (the "Premises") of the American Way in Memphis, Tennessee (the "Shopping Center"); and

WHEREAS, the Original Lease was amended pursuant to a certain First Extension and Modification of Lease dated April 26, 2011, between Landlord and Tenant (the "First Amendment"); and

WHEREAS, the Original Lease was further amended pursuant to a certain Second Amendment to Lease dated August 4, 2011, between Landlord and Tenant (the "Second Amendment"); and

WHEREAS, the Original Lease was further amended pursuant to a certain Third Amendment to Lease made effective as of May 1, 2014, between Landlord and Tenant (the "Third Amendment", and together with the Original Lease, the First Amendment and the Second Amendment, the "Lease"), whereby, among other things, (i) the term of the Lease was extended through April 30, 2017, and (ii) the Premises were downsized to 1,510 square feet and relabeled as Unit No. 13A; and

WHEREAS, Landlord and Tenant desire to extend and modify the Lease as hereinafter set forth.

NOW, THEREFORE, in consideration of the mutual covenants hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Lease is hereby extended and modified as follows:

1. The foregoing recitals are incorporated herein by reference. Capitalized and defined terms used in this Modification shall have the same meanings as those ascribed to them in the Lease, unless the context clearly requires otherwise. In the event that the terms of this Modification conflict with the terms of the Lease, the terms of this Modification shall control.

2. The term of the Lease is hereby extended for a period of two (2) lease years commencing May 1, 2017, and terminating at 11:59 p.m. on April 30, 2019 (the "Extension Term").

3. Commencing as of the first day of the Extension Term, Tenant agrees to pay to Landlord as Minimum Rent for the Premises, without any deduction or setoff, the sums set forth on Schedule A attached hereto and made a part hereof. For purposes of determining the amount of Minimum Rent payable, each lease year of the Extension Term shall commence on May 1 and shall expire on April 30.

4. Provided Tenant is not in default under any of the terms and conditions of the Lease, as amended hereby, Landlord hereby grants to Tenant the option to renew the Lease, as amended hereby, for one (1) additional period of two (2) lease years, commencing upon the expiration of the Extension Term (the "Renewal Term"). The Renewal Term shall be upon all the terms and conditions contained in the Lease, as amended hereby, except that the Minimum Rent shall be adjusted as set forth on Schedule A attached hereto. The foregoing option to renew shall be exercised by written notice to Landlord given not less than one hundred eighty (180) days prior to the expiration of the Extension Term. Notwithstanding anything contained in the Lease to the contrary, except as and to the extent expressly set forth in this Section, the parties hereto acknowledge and agree that Tenant shall have no further right or option to renew or otherwise extend the Lease upon the expiration of the Extension Term.

5. Article XXIII.U of the Original Lease is hereby amended by deleting said provision in its entirety and substituting the following therefor:

**“Waiver of Trial By Jury.** Notwithstanding anything contained in this Lease to the contrary, to the extent permitted by applicable law Landlord and Tenant waive all right to trial by jury in any claims, action, proceeding or counterclaim by either Landlord or Tenant against each other or any matter arising out of or in any way connected with this Lease, the relationship of Landlord and Tenant or Tenant’s use or occupancy of the Premises. Notwithstanding anything contained in this Lease to the contrary, Tenant waives its right to assert any and all claims or counterclaims that may be asserted by Tenant in response to a summary eviction proceeding and such counterclaims shall only be made the subject of a separate action. In such separate action, it is agreed that trial by jury shall be waived by both parties.”

6. All references in the Lease to “Developers Diversified Realty Corporation” are hereby changed to “DDR Corp.”.

7. All notices to Tenant shall be sent to the following address:


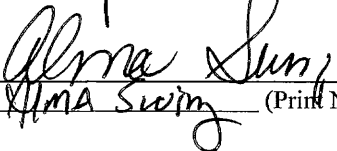
TAX SERVICES OF AMERICA, INC.  
501 North Cattlemen Road, Suite 300  
Sarasota, Florida 34232

8. Except as hereinbefore set forth, all terms, provisions and conditions contained in the Lease shall remain in full force and effect during the Extension Term and any renewals or extensions thereof.

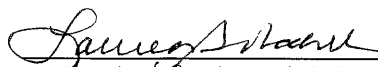

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IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year first above written.

WITNESSES AS TO LANDLORD:

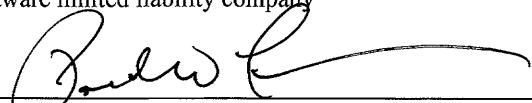
  
\_\_\_\_\_  
Judy Solomon (Print Name)  
  
\_\_\_\_\_  
Alma Sun (Print Name)

WITNESSES AS TO TENANT:

  
\_\_\_\_\_  
Lauren Sushchuk (Print Name)  
  
\_\_\_\_\_  
Kristina Romboletti (Print Name)


LANDLORD:

**DDR-SAU MEMPHIS AMERICAN WAY, L.L.C.**  
a Delaware limited liability company

By:   
\_\_\_\_\_  
Paul W. Freddo, Senior Executive Vice President of  
Leasing & Development

TENANT:

**TAX SERVICES OF AMERICA, INC.**  
a Delaware corporation

By:   
\_\_\_\_\_  
Michael Casey, Senior Vice President

STATE OF OHIO )  
 ) SS:  
COUNTY OF CUYAHOGA )

BEFORE ME, a Notary Public in and for said County and State, personally appeared Paul W. Freddo, known to me to be the Senior Executive Vice President of Leasing & Development of **DDR-SAU MEMPHIS AMERICAN WAY, L.L.C.**, the Delaware limited liability company that executed the foregoing instrument, who acknowledged that he did sign the foregoing instrument for and on behalf of said limited liability company being thereunto duly authorized and that the same is his free act and deed and the free act and deed of said limited liability company.

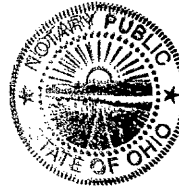
IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Beachwood, Ohio this 4<sup>th</sup> day of October 2016.

My commission expires: 1-20-2019

Notary Public



PAULA JONES  
Notary Public, State of Ohio  
My Commission Expires  
January 20, 2019



PAULA JONES  
Notary Public, State of Ohio  
My Commission Expires  
January 20, 2019

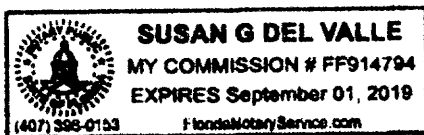
STATE OF Florida )  
 ) SS:  
COUNTY OF Sarasota )

BEFORE ME, a Notary Public in and for said County and State, personally appeared Michael Casey, known to me to be the Senior Vice President of **TAX SERVICES OF AMERICA, INC.**, the Delaware corporation that executed the foregoing instrument, who acknowledged that he did sign the foregoing instrument for and on behalf of said corporation being thereunto duly authorized and that the same is his free act and deed and the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Sarasota, FL, this 22nd day of September, 2016.

My commission expires: 09/01/19

Notary Public



**SCHEDULE A**

**Minimum Rent Schedule**

<b><u>Minimum Rent</u></b>			
<u>Period</u>	<u>\$ PSF</u>	<u>\$ Monthly</u>	<u>\$ Annum</u>
<b><u>Extension Term</u></b>			
5/1/17 – 4/30/19	\$12.00	\$1,510.00	\$18,120.00
<b><u>Renewal Term</u></b>			
5/1/19 – 4/30/21	\$12.50	\$1,572.92	\$18,875.04