

FIRST EXTENSION AND MODIFICATION OF LEASE

THIS FIRST EXTENSION AND MODIFICATION OF LEASE, made and entered into at Beachwood, Ohio, this 26th day of April, 2011, by and between **DDR-SAU MEMPHIS AMERICAN WAY, LLC** ("Landlord"), a Delaware limited liability company, having an office at 3300 Enterprise Parkway, Beachwood, Ohio 44122, and **TAX SERVICES OF AMERICA, INC.** d/b/a Jackson Hewitt Tax Service ("Tenant"), a Delaware corporation, having an office at 3 Sylvan Way, Parsippany, New Jersey 07054.

WITNESSETH:

WHEREAS, Landlord and Tenant entered into a certain Lease dated April 18, 2008 (the "Lease"), wherein Landlord leased to Tenant Unit No. 13 (the "Leased Premise") of the American Way Shopping Center in Memphis, Tennessee (the "Shopping Center"); 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 is hereby acknowledged, the Lease is hereby modified and extended as follows:

1. The foregoing recitals are incorporated herein by reference. Capitalized and defined terms used in this First Extension and Modification of Lease 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 First Extension and Modification of Lease conflict with the terms of the Lease, the terms of this First Extension and Modification of Lease shall control.

2. The term of the Lease shall be extended for a period of three (3) years commencing May 1, 2011 and terminating at midnight on April 30, 2014 (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.

4. 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. Except as herein set forth, all of the terms, provisions and conditions contained in the Lease shall remain in full force and effect during the Extension Term.

(Signatures on following page)

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

WITNESSES AS TO LANDLORD:

Mary C Ferenz
(Print Name)
Lou Ann Anker
(Print Name)

WITNESSES AS TO TENANT:

Laura M Markin
(Print Name)
Linda Boyer
(Print Name)

STATE OF OHIO)
COUNTY OF Cuyahoga)SS:

LANDLORD:

DDR-SAU MEMPHIS AMERICAN WAY, LLC
A Delaware limited liability company

By: Robin Walker-Gibbons
Robin Walker-Gibbons, Executive Vice President

TENANT:

TAX SERVICES OF AMERICA, INC.

By: Gus Hernandez
(Print Name)


Its: _____

Gus Hernandez
Vice President

BEFORE ME, a Notary Public in and for said County and State, personally appeared Robin Walker Gibbons, known to me to be the Executive Vice President of DDR-SAU MEMPHIS AMERICAN WAY, LLC., the limited liability company which executed the foregoing instrument, who acknowledged that she did sign and seal the foregoing instrument for and on behalf of said limited liability company, being thereunto duly authorized by its Board of Directors that the same is her free act and deed as such officer 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 12th day of April, 2011.

STATE OF New Jersey)
COUNTY OF Morris)SS:

Mary C Ferenz
Notary Public

MARY C. FERENZ
Notary Public, State of Ohio
Cuyahoga County
My Commission Expires
September 18, 2015

BEFORE ME, a Notary Public in and for said County and State, personally appeared Gus Hernandez, known to me to be the V.P. of TAX SERVICES OF AMERICA, INC., d/b/a Jackson Hewitt Tax Service., the corporation which executed the foregoing instrument, who acknowledged that he/she did sign and seal the foregoing instrument for and on behalf of said limited liability company, being thereunto duly authorized by its Board of Directors that the same is his/her free act and deed as such officer of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at
this 12 day of April, 2011.

Laura M. Markin
Notary Public

Laura M Markin
Notary Public
New Jersey
My Commission Expires 9-29-15

SCHEDULE A

Rent Schedule

<u>Years</u>	<u>\$ PSF</u>	<u>\$ Per Month</u>	<u>\$Per Annum</u>
5/1/11 – 4/30/14	\$9.10	\$2,290.17	\$27,482.00