

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)

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