

**SECOND EXTENSION AND MODIFICATION OF LEASE**

THIS SECOND EXTENSION AND MODIFICATION OF LEASE (this "Modification") is made and entered into as of this 19 day of February, 2018 (the "Effective Date"), by and between **DDR-SAU MEMPHIS AMERICAN WAY, L.L.C.**, a Delaware limited liability company ("Landlord"), and **TAX SERVICES OF AMERICA, INC.**, a Delaware corporation (d/b/a Jackson Hewitt Tax Service) ("Tenant").

**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"), whereby, among other things, the Premises were downsized to 1,510 square feet and relabeled as Unit No. 13A; and

WHEREAS, the Original Lease was further amended pursuant to a certain Extension and Modification of Lease dated October 4, 2016, between Landlord and Tenant (the "First Extension", and together with the Original Lease, the First Amendment, the Second Amendment and the Third Amendment, the "Lease"), whereby, among other things, the term of the Lease was extended through April 30, 2019; 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 five (5) lease years commencing May 1, 2019, and terminating at 11:59 p.m. on April 30, 2024 (the "Second Extension Term").
3. Commencing as of the first day of the Second 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 Second Extension Term shall commence on May 1 and shall expire on April 30.
4. Notwithstanding anything contained in the Lease to the contrary, Landlord and Tenant hereby agree and acknowledge that Tenant shall have no further right or option to renew or otherwise extend the Lease upon the expiration of the Second Extension Term.
5. Provided Tenant is not in default under any of the terms and conditions contained in the Lease, as amended hereby, beyond the lapse of any applicable notice and cure periods, Landlord shall reimburse Tenant for a portion of the cost incurred by Tenant to perform certain non-structural remodeling work within the Premises ("Tenant's Remodel Work") in the amount and manner hereinafter provided. The amount of such reimbursement shall hereinafter be referred to as "Tenant's Remodel Allowance". It is understood and agreed that Tenant's

Remodel Allowance shall be a reimbursement for a portion of the actual cost incurred by Tenant to complete Tenant's Remodel Work within the Premises as detailed in the invoice attached hereto as Exhibit "1" and made a part hereof. Tenant's Remodel Allowance shall be equal to the lesser of (i) Seven Thousand Five Hundred Fifty and 00/100 Dollars (\$7,550.00), or (ii) the actual cost incurred by Tenant to complete Tenant's Remodel Work. In no event shall Tenant's Remodel Allowance be used for Tenant's trade fixtures, equipment, inventory or signage. Tenant's Remodel Allowance will be paid by Landlord within thirty (30) days after the Effective Date. In the event Tenant fails to repair any damage caused as a result of Tenant's Remodel Work within ten (10) days after receipt of written notice from Landlord, Landlord shall have the right, but not the obligation, to repair such damage at Tenant's sole cost and expense, and Tenant shall reimburse Landlord upon demand for all costs incurred by Landlord in connection therewith. Notwithstanding anything to the contrary contained herein, Landlord reserves the right to offset against Tenant's Remodel Allowance any delinquent amounts due to Landlord by Tenant accrued under the Lease, as amended hereby. In addition, Landlord reserves the right to offset against Tenant's Remodel Allowance all costs and/or expenses incurred by Landlord to repair any damage to the shopping center caused by Tenant or Tenant's contractor during the performance of Tenant's Remodel Work. In the event the Lease, as amended hereby, shall be terminated as the result of a Tenant default, beyond the lapse of any applicable notice and cure periods, prior to the natural expiration of the Second Extension Term, Tenant shall pay to Landlord the unamortized portion of Tenant's Remodel Allowance, said amortization to be computed based upon the length of the Second Extension Term, using an annual interest rate of twelve percent (12%). Tenant agrees that Tenant's Remodel Work within the Premises and all other work undertaken by Tenant in the Premises shall be performed in a first-class and workmanlike manner and all equipment, fixtures and installations to be installed by Tenant in connection with Tenant's Remodel Work, if any, shall be new and in usable condition as of the date Tenant completes Tenant's Remodel Work.

6. This Modification may be executed in multiple counterparts, each of which shall constitute an original and all of which taken together shall constitute one and same agreement binding upon Landlord and Tenant, notwithstanding that Landlord and Tenant are not signatories to the same counterpart.

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

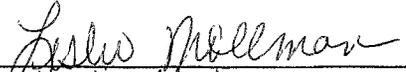
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IN WITNESS WHEREOF, Landlord and Tenant have hereunto set their hands effective as of the Effective Date of this Modification set forth above.

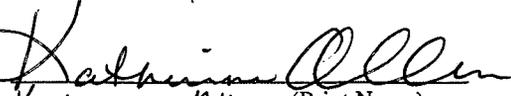
WITNESSES AS TO LANDLORD:

**LANDLORD:**

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

  
\_\_\_\_\_  
Leslie Mallman (Print Name)

By:   
\_\_\_\_\_  
James Bold, Senior Vice President of Leasing

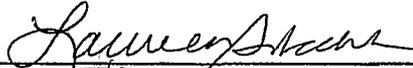
  
\_\_\_\_\_  
Katherine Allen (Print Name)

(signatures continued on the following page)

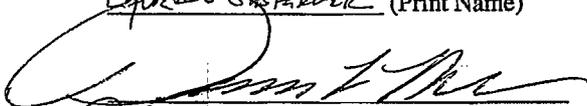
WITNESSES AS TO TENANT:

TENANT:

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

  
\_\_\_\_\_  
Lawrence Stach (Print Name)

By:  \_\_\_\_\_  
Michael Casey, SVP

  
\_\_\_\_\_  
Deborah L. Johnson (Print Name)

**SCHEDULE A**

**Minimum Rent Schedule for the Second Extension Term**

<b><u>Minimum Rent</u></b>			
<b><u>Period</u></b>	<b><u>\$ PSF</u></b>	<b><u>\$ Monthly</u></b>	<b><u>\$ Annum</u></b>
5/1/19 – 4/30/24	\$12.50	\$1,572.92	\$18,875.00

EXHIBIT "1"



**CS HUDSON**  
FACILITY FOREFRONT

700 Veterans Memorial Highway  
Happauge, NY 11788  
Main # (631) 260-1976 Fax # (888) 551-5116  
Invoices@cs-hudson.com

**Service Location:**

Jackson Hewitt, 10726  
4045 American Way, Unit 9  
Memphis, TN. 38118

**INVOICE NUMBER: INV2174**

Invoice Date: 1/22/2018

**Customer:**

Jackson Hewitt  
501 North Cattlemen Road, 3rd Floor  
Sarasota, FL. 34232

**Customer Work Order #:**

002754

**Scope of Work:**

**Initial Trip:**

-Site assessments of exiting HVAC unit for replacement .

**Return Trip:**

- Work to be completed during normal business hours
- Supply crane to reach existing unit
- Remove and dispose of existing Carrier 5 ton unit .
- Supply and install new Carrier 5 ton unit .
- Make all necessary connections to existing electrical and air duct system .
- Ensure all work related debris is removed from site .

Materials:	\$0.00
Labor:	\$9,885.00
Subtotal:	\$9,885.00
Sales Tax:	\$0.00
Total Invoice Amount:	\$9,885.00



**CS HUDSON**  
FACILITY FOREFRONT

Company Name: CS Hudson Inc.  
Address: 700 Veterans Memorial Highway, Suite 215  
Hauppauge, NY 11788  
631.260.1976  
Contact: Christina Bongiorno

Date: 1/23/2018  
Jackson Hewitt  
4045 American Way Unit 9  
Memphis, TN 38118

**CONDITIONAL WAIVER AND RELEASE UPON FINAL PAYMENT**

Upon Receipt by the undersigned of a check from Jackson Hewitt in the sum of **\$9885.00** payable to CS Hudson and when the check has been properly endorsed and has been paid by the bank upon which it is drawn, this document shall become effective to release any mechanics lien, stop notice or bond right the undersigned has on the job of Jackson Hewitt for the Jackson Hewitt referenced above. This release covers the final payment to the undersigned for all labor, services, equipment, and/or material furnished on the job, except for disputed claims for additional work in the amount of \$ 0.00

Before any recipient of this document relies on it, the party should verify evidence of payment to the undersigned.

I/We certify that all labor and/or laborers have been paid in full to the below referred date.

Date: 1/23/2018

CS Hudson  
(Company Name)

Christina Bongiorno  
(Signature)

Christina Bongiorno  
(Name)

Billing Manager  
(Title)

**ALL SIGNATURES MUST BE NOTARIZED!!!!**

State of NEW YORK

County of SUFFOLK

Subscribed and sworn to (or affirmed) before me this 23<sup>RD</sup> day of JANUARY 2018, by JESSICA SMITH, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Jessica Smith  
(Notary)



Place Notary Seal Above