

SECOND AMENDMENT TO LEASE

Office 10726

THIS SECOND AMENDMENT TO LEASE (this "Second Amendment") is made and entered into effective as of the 4th day of August, 2011, 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 that certain Lease dated April 18, 2008 (the "Original Lease"), for the lease of certain premises containing approximately 3020 square feet and commonly known as Unit No. 13 (the "Premises"), as more particularly described in the Original Lease, within that certain shopping center commonly known as American Way located at 4045 American Way, Unit 13, Memphis, Tennessee 38118 (the "Shopping Center");

WHEREAS, the Original Lease was extended and modified pursuant to that certain First Extension and Modification of Lease by and between Landlord and Tenant dated April 26, 2011 (the "First Amendment," and together with the Original Lease, the "Lease");

WHEREAS, on May 24, 2011 (the "Petition Date"), Tenant filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. Sections 101 et seq. (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"); and

WHEREAS, as a condition to the Tenant's willingness to accept the Lease, the parties desire to enter into this Second Amendment to, among other things, (i) waive certain claims Landlord has against the Tenant and (ii) modify the Minimum Rent payable by Tenant for the period from July 1, 2011 to April 30, 2014 (the "Reduced Rent Period") in the manner hereinafter set forth.

NOW, THEREFORE, in consideration of the mutual agreements hereinafter set forth, the Existing Lease is hereby amended as follows:

TERMS

1. Waiver of Claims for Pre-Petition Claims and May, 2011 Rent and Expenses. In consideration for Tenant agreeing to assume the Lease in accordance with Section 7 below, Landlord hereby agrees to waive all claims against Tenant or Tenant's bankruptcy estate for (i) all pre-petition claims of any sort, including, without limitation, all claims for Minimum Rent, the Insurance Charge, Tenant's proportionate share of Common Area Charges and Taxes, or any other amounts due or otherwise payable with respect to the Lease due prior to, or attributable to the period prior to May 24, 2011, and (ii) for Minimum Rent, the Insurance Charge, Tenant's proportionate share of Common Area Charges and Taxes, or any other amounts due or otherwise payable with respect to the Lease for the period from May 24, 2011 through May 31, 2011.

2. Reduction in Minimum Rent. In consideration for Tenant agreeing to this Second Amendment and for Tenant agreeing to assume the Lease in accordance with Section 7 below, the parties agree that the Minimum Rent payable under the Lease during the Reduced Rent Period (the "Rent Reduction") shall be as follows:

July 1, 2011 to April 30, 2014 – Minimum Rent – \$1,888.00 per month

Minimum Rent during the above Reduced Rent Period shall remain payable on the 1st of each month. The parties agree that, except for the amounts waived pursuant to Section 1 above, Tenant shall remain liable to pay the Insurance Charge and Tenant's proportionate share of Common Area Charges and Taxes in accordance with the terms of the Lease.

3. Default. In the event Tenant defaults in the payment of any Minimum Rent, the Insurance Charge, or Tenant's proportionate share of Common Area Charges and Taxes or in the performance of any other terms, conditions or covenants of the Lease, then, in addition to all of the rights and remedies Landlord may have under the Lease, at law or in equity, Landlord's agreement to the Rent Reduction granted herein shall immediately terminate and Tenant shall immediately pay to Landlord the full amount of all Minimum Rent for the Premises due pursuant to the terms of the Lease, as if no reduction of the same had been granted herein, along with any outstanding Additional Rent, including, but not limited to, the Insurance Charge and Tenant's proportionate share of Common Area Charges and Taxes, or any other amounts owed pursuant to the Lease.

4. Assignment/Sublease. In the event Tenant requests or attempts to assign or sublet any interest in the Lease, the Rent Reduction granted herein becomes immediately null and void and Tenant must immediately begin paying all Minimum Rent as originally set forth in the Lease.

5. Confidentiality. As a material inducement for Landlord to enter into this Second Amendment, Tenant agree that for itself, its employees, agents, and any subtenant, that they will not disclose to any person or entity, the Rent Reduction granted by Landlord pursuant to the terms of this Second Amendment. The parties agree that this provision is a material covenant and that if Tenant breaches it in any manner whatsoever, in addition to all other rights and remedies which Landlord may have under the Lease, at law or in equity, the Rent Reduction granted herein automatically becomes null and void and Tenant must immediately pay to Landlord all Minimum Rent for the Premises as originally set forth in the Lease.

6. Assumption of Lease and Confirmation of Plan of Reorganization. Each party's obligations under this Agreement are expressly conditioned on the confirmation of the Joint Prepackaged Plan of Reorganization (the "Plan") currently pending before the court (the "Court") presiding over the Bankruptcy Case, and the entry of an order approving the assumption of the Lease, as amended by the terms set forth in this Second Amendment. Within ten (10) days after the Court's entry of the confirmation order (the "Confirmation Order") of the Plan in the Bankruptcy Case, Landlord shall reimburse Tenant for the amounts that Tenant has paid for Minimum Rent in excess of the amount otherwise payable under Section 2 of this Second Amendment from the Effective Date of this Second Amendment until the date the Confirmation Order is entered.

If the Bankruptcy Court does not enter an order approving the assumption of the Lease, as amended by the terms set forth in this Second Amendment, this Second Amendment shall be null and void in all respects, and nothing in this Second Amendment shall give rise to any claim, causes of action, or damages (compensatory or consequential) against either party.

The Effective Date of this Amendment shall be the date of entry of an order of the Bankruptcy Court approving the assumption of the Lease, as amended by the provisions of this Amendment.

7. Delinquent Balance. Tenant agrees and acknowledges that (i) as of the Effective Date, Tenant has an outstanding balance, which has accrued since May 31, 2011 (the "Outstanding Balance") due to Landlord, (ii) Landlord's execution of this Second Amendment shall not negate, amend, modify or otherwise change Tenant's obligation to pay to Landlord the Outstanding Balance or any other obligations due and payable in connection with the Lease accruing on or prior to the Effective Date (collectively, "Additional Obligations"), and (iii) Landlord's execution of this Second Amendment prior to Tenant's payment of the Outstanding Balance or any Additional Obligations shall not constitute a waiver of any of Landlord's rights and/or remedies set forth in the Lease related to the Outstanding Balance and/or Additional Obligations.

8. No Right to Extend Lease. 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 Term of the Lease.

9. Other Terms. Except as modified by this Second Amendment, Tenant shall comply with all of the covenants, terms and conditions set forth in the Lease dated April 18, 2008.

10. Entire Agreement. This Second Amendment contains all of the agreements of the parties hereto with respect to the matters contained herein, and no prior agreement, arrangement or understanding pertaining to any such matters shall be effective for any purpose. Nothing in this Second Amendment shall be deemed to waive or modify any of the provisions of the Lease, except as expressly stated herein.

11. Ratification. Subject to court approval and except as hereby amended, the Lease shall remain unmodified and, as hereby amended, is ratified and confirmed.

12. Successors. The provisions of this Second Amendment shall bind and inure to the benefit of the heirs, representatives, successors and assigns of the parties hereto.

13. Definition. All initially capitalized terms used herein but not defined herein shall have the meanings ascribed to such terms in the Lease.

14. Conflict. In the event of any conflict between the original terms of the Lease and this Second Amendment, this Second Amendment shall prevail.

15. Counterparts. This Second Amendment may be executed in any number of counterparts, each of which shall be deemed an original, but all of which, taken together, shall constitute one and the same instrument.

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IN WITNESS WHEREOF, this Second Amendment is entered into by the parties as of the day and year first above written.

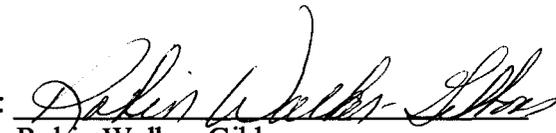
TENANT:

TAX SERVICES OF AMERICA, INC.
a Delaware Corporation
dba Jackson Hewitt Tax Services

By: 
Gus Hernandez
Vice President

LANDLORD:

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

By: 
Robin Walker-Gibbons
Executive Vice President

STATE OF OHIO)
)SS:
COUNTY OF CUYAHOGA)

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, L.L.C.**, a Delaware limited liability company and the limited liability company which executed the foregoing instrument, who acknowledged that she did sign the foregoing instrument for and on behalf of said limited liability company, being thereunto duly authorized, and that the same is her free act and deed as such officer and the free act and deed of said limited liability company for the uses and purposes therein set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Beachwood, Ohio this 4th day of August, 2011.

(seal)

Jeanne Joseph
Notary Public



JEANNE JOSEPH
Notary Public, State of Ohio
Cuyahoga County
My Commission Expires
September 7, 2014

STATE OF New Jersey)
)SS:
COUNTY OF Morris)

BEFORE ME, a Notary Public in and for said County and State, appeared Gus Hernandez, the Vice President of **TAX SERVICES OF AMERICA, INC.**, a Delaware corporation, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

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

(seal)

Laura M. Marklin
Notary Public

