

THIRD AMENDMENT TO LEASE

THIS THIRD AMENDMENT TO LEASE (this "Amendment") is made effective as of May 1, 2014 (the "Effective Date"), 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 3 Sytan Way - 3rd Floor, Parsippany, NJ 07054

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 First Extension and Modification of Lease dated April 26, 2011, between Landlord and Tenant (the "First Amendment"), whereby, among other things, the term of the Lease was extended through April 30, 2014; and

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

WHEREAS, in addition to extending the term of the Lease, Tenant desires to surrender possession of approximately 1,510 square feet of the Premises to Landlord (the "Recaptured Premises"); and

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 further amended as follows:

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

2. On May 1, 2014, Tenant shall surrender possession of the Recaptured Premises to Landlord in the condition required by the terms and conditions of the Lease, as amended hereby, subject to delays resulting from causes beyond Tenant's reasonable control. Tenant shall be responsible for performing the following work (collectively, the "Downsizing Work") on or prior to the Recapture Date: (1) closure of any existing wall openings/penetrations such that the wall is prepared and ready for wall finishes on both sides; (2) service the HVAC system serving the Recaptured Premises in order to assure it is in good working order as of the Recapture Date; (3) assure all existing lighting is in good working order; (3) replace any missing or damaged ceiling tiles; (4) assure the existing restroom facilities are clean and in good working order; (5) if necessary, separate the electrical service between the Premises and the Recaptured Premises; (6) repair or replace any broken storefront windows; and (7) deliver the Recaptured Premises in "broom clean" condition. The Downsizing Work performed by Tenant shall comply with all state and local building codes and ordinances and Tenant shall obtain all necessary permits and approvals required thereby, if any. All of the Downsizing Work shall be performed by Tenant at Tenant's sole cost and expense. Tenant shall perform no work other than the Downsizing Work set forth in this Section without Landlord's prior written consent. The date Tenant delivers possession of the Recaptured Premises to Landlord in the condition required by this Section and with all of the Downsizing Work complete is referred to in this Amendment as the "Recapture Date".

3. Commencing as of the Recapture Date, the Premises shall be known as Unit No. 13A containing 1,510 square feet of gross floor area, and any reference in the Lease to the term "Premises" shall no longer be deemed to include the Recaptured Premises, and Tenant shall pay Minimum Rent, Additional Rent and other charges under the Lease, as amended hereby, based upon the square footage of the Premises being deemed to be

1,510 square feet. Until the Recapture Date, Tenant shall continue to pay Minimum Rent, Additional Rent and other charges under the Lease, as amended hereby, based upon the square footage of the Premises being deemed to be 3,020 square feet.

4. Commencing as of the Recapture Date, Exhibit "A" to the Original Lease is hereby deleted in its entirety and replaced with Exhibit "A" attached hereto and made a part hereof.

5. Notwithstanding anything contained in the Lease to the contrary, Tenant shall not install, relocate or place any sign on the exterior of the Premises or on the interior surface of any windows of the Premises without obtaining Landlord's prior written consent. Any such signage shall be in accordance with the requirements of the Lease and shall be performed by Tenant at Tenant's sole cost and expense.

6. The term of the Lease shall be extended for a period of three (3) years commencing as of the Effective Date and terminating at 11:59 p.m. on April 30, 2017 (the "Extension Term").

7. Commencing as of the Effective Date, 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 during the Extension Term, each lease year of the Extension Term shall commence on May 1 and shall expire on April 30.

8. Notwithstanding anything contained in the Lease to the contrary, 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.

9. The notice address of Landlord set forth in the Lease is hereby amended by deleting the addresses set forth therein and substituting the following addresses:

DDR-SAU MEMPHIS AMERICAN WAY, L.L.C.
3300 Enterprise Parkway
Beachwood, Ohio 44122
Attention: Executive Vice President-Leasing

with copies to:

DDR Corp.
3300 Enterprise Parkway
Beachwood, Ohio 44122
Attention: General Counsel

10. The notice address of Tenant set forth in the Lease is hereby amended by deleting the address set forth therein and substituting the following address:

TAX SERVICES OF AMERICA, INC.
Dbas Jackson Hewitt Tax Service
3 Sylvan Way- 3rd Floor
Parsippany, New Jersey 07054

11. Article XIV of the Original Lease is hereby amended by deleting "One Thousand and 00/100 Dollars (\$1,000.00)" from said Article and substituting "One Thousand Five Hundred and 00/100 Dollars (\$1,500.00)" therefor.

12. 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.

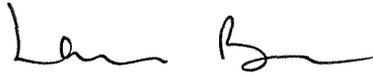
(signature blocks on the following page)

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

WITNESSES AS TO LANDLORD:

LANDLORD:

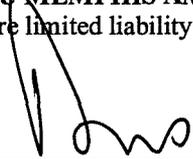
DDR-SAU MEMPHIS AMERICAN WAY, L.L.C.
a Delaware limited liability company



Lana Bowen (Print Name)



Linda Boyer (Print Name)

By: 
David C. Dieterle, Senior Vice President of Leasing

WITNESSES AS TO TENANT:

TENANT:

TAX SERVICES OF AMERICA, INC.
a Delaware corporation


Laura Marklin (Print Name)


Linda Boyer (Print Name)

By:  4/28/14
Christopher von Essen, Vice President Shared Services

STATE OF OHIO)
)SS:
COUNTY OF CUYAHOGA)

BEFORE ME, a Notary Public in and for said County and State, personally appeared David C. Dieterle, known to me to be the Senior Vice President of Leasing 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 2nd day of June, 2014.

My commission expires: February 19, 2019

Karen A. Robinson
Notary Public



KAREN A. ROBINSON
Notary Public, State of Ohio
My Commission Expires
February 19, 2019
Recorded in Lake County, Ohio

STATE OF NEW JERSEY)
)SS:
COUNTY OF MORRIS)

BEFORE ME, a Notary Public in and for said County and State, personally appeared **Christopher von Essen**, known to me to be the **Vice President Shared Services** of **TAX SERVICES OF AMERICA, INC.**, the Delaware corporation that executed the foregoing instrument, who acknowledged that he/she did sign the foregoing instrument for and on behalf of said corporation being thereunto duly authorized and that the same is his/her 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 Patuxent, MD this 28 day of April, 2014.

My commission expires: 9-29-15

Laura M Marklin
Notary Public



SCHEDULE A

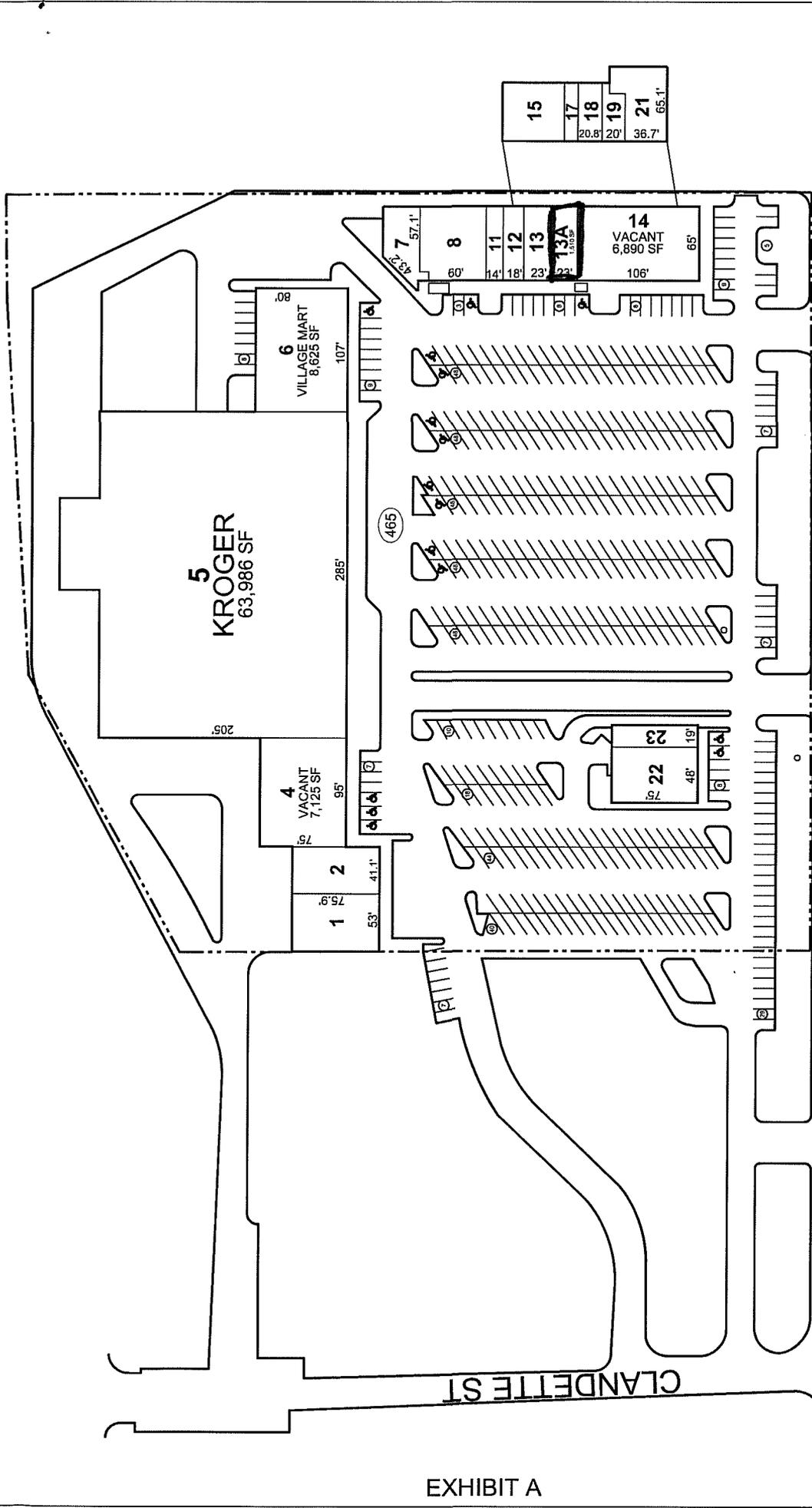
Rent Schedule for the Extension Term

	<u>Minimum Rent</u>		
<u>Period</u>	<u>\$ PSF</u>	<u>\$ Monthly</u>	<u>\$ Annum</u>
5/1/14 – 4/30/15 (based on 1,510 square feet)	\$11.00	\$1,384.17	\$16,610.04
5/1/15 – 4/30/16 (based on 1,510 square feet)	\$11.50	\$1,447.08	\$17,364.96
5/1/16 – 4/30/17 (based on 1,510 square feet)	\$12.00	\$1,510.00	\$18,120.00

EXHIBIT A

CLANDETTE ST

AMERICAN WAY DR



AMERICAN WAY
 4075 American Way
 MEMPHIS, TN 38118

REVISION: 4/28/2014 SFW

Latitude: 35.0757, Longitude: -89.9275



3300 Enterprise Parkway, Beachwood, OH 44122
 Fax 216 . 755 . 1500 Phone 216 . 755 . 5500

DISCLAIMER

THIS DRAWING IS FOR GENERAL INFORMATION PURPOSES ONLY. ANY AND ALL FEATURES, MATTERS AND OTHER INFORMATION DEPICTED HEREON OR CONTAINED HEREIN ARE FOR ILLUSTRATIVE MARKETING PURPOSES ONLY. ARE SUBJECT TO MODIFICATION WITHOUT NOTICE. ARE NOT INTENDED TO BE RELIED UPON BY ANY PARTY AND ARE NOT INTENDED TO CONSTITUTE REPRESENTATIONS OR WARRANTIES AS TO OWNERSHIP OF THE REAL PROPERTY DEPICTED HEREON, THE SIZE AND NATURE OF IMPROVEMENTS TO BE CONSTRUCTED (OR THAT ANY IMPROVEMENTS WILL BE CONSTRUCTED) OR THE IDENTITY OR NATURE OF ANY OCCUPANTS THEREOF.