

**EXHIBIT “A”  
(Amendment)**

**LEASE AMENDING AGREEMENT**

Made as of the 6<sup>th</sup> day of April, 2011

H.B.C.
EXAMINED
APPROVED
<i>[Signature]</i>

**BETWEEN: SUN LIFE ASSURANCE COMPANY OF CANADA**  
(herein called the "Landlord")

OF THE FIRST PART

**AND: ZELLERS INC.**  
(herein called the "Tenant")

OF THE SECOND PART

**WHEREAS**, pursuant to a lease agreement between the Landlord and the Tenant dated as of August 30, 2006 (the "Lease"), the Landlord leased to the Tenant certain premises forming part of the shopping centre known as "Forest Lawn Shopping Centre" located in and upon the following lands in the City of Calgary, Province of Alberta:

Block Two (2) on Plan Forest Lawn, Calgary 6037JK (containing 10.28 acres, more or less), excepting thereout all mines and minerals and further excepting Number 8711275, Road Plan (containing .004 acres, more or less);

**AND WHEREAS** the Landlord and Tenant wish to amend the Lease in accordance with the following terms and conditions;

**NOW THEREFORE** in consideration of the sum of \$2.00 paid by each of the parties to the other and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree to amend the Lease in accordance with the following terms and conditions, effective as of the date first written above:

1. The foregoing recitals are true and correct in both substance and fact and are hereby incorporated as part of this agreement (the "Agreement").
2. The capitalized terms not defined herein shall have the same definitions as are ascribed to such capitalized terms in the Lease.
3. Section 8 of Article 3 ("TAXES") of the Lease is hereby amended, for the purpose of correcting a typographical error and omission in the existing text by deleting the following text at the beginning of the said Section:

"In the event the Landlord elects not to so appeal, it shall notify the Landlord thereof"

and substituting the following text in its place:

"The Landlord shall have the right to appeal any Real Property Taxes that the Landlord is responsible for paying hereunder or the assessments on which such Real Property Taxes are based, and, in the event that the Landlord elects not to so appeal, it shall notify the Tenant thereof"

4. Section 8 of Article 3 ("TAXES") of the Lease is hereby further amended by adding the following text at the end thereof:

"The parties hereto hereby further acknowledge and agree as follows:


- (a) The Tenant shall pay to the Landlord as additional rent hereunder the sum of **\$31,098.33** (plus any federal and/or provincial sales, goods and services or value-added taxes attributable thereto) as a contribution towards the costs incurred by the Landlord in hiring third party consultants to assist the Landlord in appealing the Real Property Taxes assessed against the entire Shopping Centre for the taxation years **2008, 2009 and 2010**.
- (b) The Tenant shall pay to the Landlord as additional rent hereunder the Tenant's Share (as that term is hereinafter defined) of the costs incurred by the Landlord in hiring a third party consultant to assist the Landlord in appealing the Real Property Taxes assessed against the entire Shopping Centre (collectively referred to herein as "**Third Party Consulting Costs**") for the taxation year **2011** (plus any federal and/or provincial sales, goods and services or value-added taxes attributable to such payment by the Tenant). For the purposes of this Section of the Lease, the term "**Tenant's Share**" shall refer to a fraction, the numerator of which shall be the market value of the Tenant's leasehold interest that is used to determine the Real Property Taxes payable by the Tenant under the Lease in respect of the demised premises for the taxation year in question, and the denominator of which shall be the market value of the entire Shopping Centre used to determine the Real Property Taxes payable in respect of the same under the Lease for the said taxation year (as such market values are respectively determined pursuant to the appeal). In any event, no administration fee or overhead charge of any kind shall be included in the said Third Party Consulting Costs or shall be included in the Tenant's Share of the same.
- (c) Thereafter, for each and every taxation year occurring throughout the remainder of the Term, the Tenant shall notify the Landlord in writing whether or not the Tenant wishes the Landlord to appeal the Real Property Taxes that the Landlord is responsible for paying in respect of such taxation year or the assessments on which such Real Property Taxes are based, which notice shall be delivered to the Landlord no less than fifteen (15) days prior to the date upon which the period for appealing said Real Property Taxes and/or assessments expires. Should the Tenant notify the Landlord that the Tenant wishes the Landlord to proceed with any such appeal and the Landlord duly proceeds with such appeal for the taxation year in question, the Tenant shall pay to the Landlord as additional rent hereunder the Tenant's Share of the Third Party Consulting Costs incurred by the Landlord for such taxation year (plus any federal and/or provincial sales, goods and services or value-added taxes attributable to such payment by the Tenant), provided that, in any event, no administration fee or overhead charge of any kind shall be included in the said Third Party Consulting Costs or shall be included in the Tenant's Share of the same. Should the Tenant notify the Landlord that the Tenant does not wish the Landlord to proceed with any such appeal and the Landlord duly proceeds with such appeal for the taxation year in question, the Tenant shall not be required to pay the Tenant's Share of (or make any contribution of any kind towards) the Third Party Consulting Costs incurred by the Landlord for such taxation year. For the sake of greater certainty, the parties hereto hereby acknowledge and agree that the


Landlord shall at no time be under any obligation to appeal the Real Property Taxes for the Shopping Centre.”

5. Except as hereinbefore expressly provided, all the terms and conditions of the Lease shall remain unamended and in full force and effect.
6. This Agreement shall be binding upon and enure to the benefit of the parties hereto and their respective successors and assigns under the Lease.

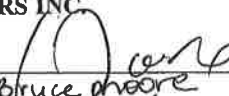
IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date first written above.

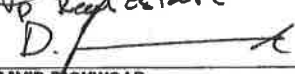
**SUN LIFE ASSURANCE COMPANY OF CANADA**  
by its duly authorized Agent,  
**BENTALL KENNEDY (CANADA) LP,**  
by its General Partner,  
**BENTALL KENNEDY (CANADA) G.P. LTD.**

Per:   
Name: **Charles C. Hamilton**  
Title: **Vice President, Leasing  
Retail Services**

Per:   
Name: **Wayne Popowich**  
Title: **Senior Vice President  
Shopping Centres, West  
(We have authority to bind the corporation)**

**ZELLERS INC**

Per:   
Name: **Bruce Moore**  
Title: **Sr. vp Real Estate**

Per:   
Name: **DAVID PICKWOOD**  
Title: **VICE PRESIDENT, LEGAL SERVICES  
(We have authority to bind the corporation)**