

~~any sublessee, concessionaire or licensee in or from the premises~~  
 shall be treated as if the sales were made by Tenant. Gross sales shall be computed without credit to Tenant for uncollected or uncollectible credit accounts. The term "gross sales" shall not include any exchange of merchandise between the stores of Tenant, where such exchange of merchandise is made solely for the convenient operation of the Tenant's business and not for the purpose of consummating a sale which has theretofore been made at, in, from or upon the premises or for the purpose of depriving Landlord of the benefit of a sale which otherwise would have been made at, in from or upon the premises; nor shall said term "gross sales" include the amount of returns to shippers or manufacturer, nor the amount of any cash or credit refund made upon any sale where the merchandise sold, or some part thereof, is thereafter returned by the purchaser to and accepted by the Tenant. Each sale upon installment or credit shall be treated as a sale for the full price in the month during which such sale shall be made irrespective of the time when Tenant shall receive payment (whether full or partial) from its customers.

(c) BUSINESS RECORDS. Tenant shall keep in the premises (or at a location made known to Landlord by Tenant) for a period of two (2) consecutive years following the end of each year, a permanent, complete and accurate record of all gross sales of merchandise and service and all revenue derived from business conducted at, in, from and upon the premises for such lease year. Tenant further agrees to keep for at least one (1) year after the expiration of each lease year, all original sales records and sales slips or sales checks and other pertinent original sales records. All such records, including sales tax reports, business and occupation tax reports and all other records and books kept by Tenant in relation to the business conducted at, in, from and upon the premises shall be open to the inspection and ~~audit of Landlord and its agents at all reasonable times during~~