PROJECT ID: 424567
INCENTIVE ID: A229-4-DATA-1006

DATA CENTER TAX EXEMPTION AGREEMENT

(REV: 9/23)

This Agreement ("Agreement") is between the **INDIANA ECONOMIC DEVELOPMENT CORPORATION** (the "IEDC") and **AMAZON DATA SERVICES, INC.** (the "Company"). The IEDC and/or the Company are sometimes referred to herein as a "Party" or together as the "Parties." Capitalized terms used herein and not otherwise defined shall have the meaning given to them in Exhibit A, which is attached hereto. The Parties to this Agreement, in consideration of the mutual covenants, obligations, and stipulations set forth herein, witness and agree as follows:

1. PURPOSE OF AGREEMENT:

To fulfill the purposes and provisions provided in Indiana Code § 6-2.5-15-1 et. seq., the Gross Retail and Use Tax Exemption For Data Center Equipment (the "Act"), and in accordance with the terms and conditions contained herein, the IEDC has awarded the Company a specific transaction award certificate, attached to this Agreement as Exhibit B (the "Award Certificate"), for the exemption of the Indiana gross retail and use tax (the "Sales Tax Exemption") as related to the purchase of Qualified Data Center Equipment (defined below), pursuant to the Act. This Agreement specifies the terms of the Sales Tax Exemption for the Company.

2. TERM OF AGREEMENT:

This Agreement will be effective as of the Commencement Date and will remain in effect until the end of the Reporting Period (the "Term of the Agreement").

3. DESCRIPTION OF PROJECT:

In order for the Company to be entitled to the Sales Tax Exemption and the use of the Award Certificate, the Company will satisfy its obligations as reflected in the following representations, which the IEDC has relied upon:

A. The project will consist of the development, acquisition, construction, and/or operation of a facility to be used as a qualified data center, as defined by Indiana Code § 6-2.5-15-10 and more specifically described in Exhibit A (the "Qualified Data Center" or the "Project").

B. The Company will develop, or cause to be developed, the Project at the Project Location (defined in Exhibit A).

C. On or before the Investment Deadline, the qualified investment, as defined in Indiana Code § 6-2.5-15-13, for the Project ("Qualified Investment") will be equal to or greater than $800 million, as specified in Exhibit A (the "Minimum Qualified Investment").

D. After the Commencement Date, the Company will begin the process of constructing facilities that will qualify as a Qualified Data Center. Furthermore, upon the Qualified Data Center becoming operational, the Company will be a "Qualified Data Center User", as defined by § 6-2.5-15-12, and have an "Interest in Qualified Data Center", as defined by Indiana Code § 6-2.5-15-6, and upon such an occurrence, unless otherwise set forth in the Act or this Agreement, the Company will be considered to continue to be a Qualified Data Center User and maintain an Interest in Qualified Data Center for the duration of the Term of the Agreement.

E. Notwithstanding the foregoing or anything herein to the contrary, IEDC has no right to compel the Company to commence or complete construction of the Project or make investments.

4. DEFINITION OF TAXABLE YEAR:

For purposes of this Agreement, the term "Taxable Year" will mean a period beginning on January 1st and ending on the subsequent December 31st.

5. DURATION OF TAX EXEMPTION:

The Company and its Affiliates (defined below) are entitled to the use of the Award Certificate to claim and be entitled to the Sales Tax Exemption for the purchase of qualified data center equipment, as defined in Indiana Code 6-2.5-15-11 ("Qualified Data Center Equipment") for each Taxable Year following the Commencement Date and through the Exemption Deadline, including without limitation the First Taxable Year. The term "Affiliates" as used in this Agreement means any entity that directly or indirectly controls, is controlled by, or is under common control with the Company.

6. ELIGIBLE EXEMPTION FOR EACH TAXABLE YEAR:

A. Exemption Amount: The Company and its Affiliates will be exempt from Indiana gross retail and use tax for all Qualified Data Center Equipment purchased by or on behalf of the Company and located at or supporting the Project Location in accordance with Indiana Code §§ 6-2.5-15-2 and 6-2.5-15-16.

B. Time of Sale: Any purchase of Qualified Data Center Equipment under this Agreement must be purchased after the Commencement Date and through the Exemption Deadline to be eligible for the Sales Tax Exemption under the Agreement.

C. Fifteen-Year Aggregate Qualified Investment: On or before the Investment Deadline, the Company's Qualified Investment must equal or exceed the Minimum Qualified Investment. If the Qualified Investment is less than the Minimum Qualified Investment as of the Investment Deadline, the IEDC may take the actions described in Sections 8.A.-C.

D. Twenty-Year Aggregate Qualified Investment: On or before the Extension Deadline, the Company's Qualified Investment for the Project must equal or exceed $11 billion. If the Qualified Investment is less than $11 billion as of the Extension Deadline, the IEDC may, in its sole discretion (i) deny the Sales Tax Exemption after the Extension Deadline, (ii) suspend the Sales Tax Exemption after the Extension Deadline until the Company's Qualified Investment equals or exceeds $11 billion, or (iii) extend the Sales Tax Exemption to any date up to and including the Exemption Deadline.

E. Limitations: The Company and its Affiliates will immediately qualify to utilize the Award Certificate and Sales Tax Exemption as of the Commencement Date; provided, however, that if the Company fails to submit the Annual Report within the timeframe required in Section 7, including any applicable extensions, the IEDC will provide written notice to the Company that it has not timely submitted the Annual Report. If the Company has not filed the Annual Report within 30 days after such written notice, the Company will not utilize the Award Certificate and Sales Tax Exemption until it files the Annual Report.

F. Acknowledgement: IEDC relied on the representations of the Company in (i) its application to the IEDC and (ii) this Agreement in awarding the Award Certificate and Sales Tax Exemption.

G. Utilities: Pursuant to Indiana Code §§ 6-2.5-15-17 and 6-2.5-15-2(12), the Award Certificate will extend to the sale and furnishing of utilities described in Indiana Code § 6-2.5-4-5 for the Project, including, without limitation, the electricity and water used by the Qualified Data Center. Notwithstanding the foregoing, the Company will report and remit

Indiana use tax to the Indiana Department of Revenue ("IDOR") on utilities used for the part of the Project used for the administration of the Qualified Data Center.

H. Refund: The Company may file for, and receive, a refund of any Indiana gross retail and use tax paid, for which it would have otherwise been exempt hereunder. The IEDC agrees to cooperate with the IDOR and the Company to facilitate any tax refunds owed to the company, with determination of the amount of refunds owed being made in accordance with applicable law.

7. DUTIES AND RESPONSIBILITIES OF THE COMPANY:

A. Annual Report: The Company will submit to the IEDC, no later than the forty-fifth (45^{th}) day following the close of each Taxable Year during the Term of the Agreement, an annual report ("Annual Report"). The first Annual Report is due forty-five (45) days after the close of the First Taxable Year. Notwithstanding the foregoing, if the Annual Report is not submitted by the forty-fifth day, the Company shall be entitled to an automatic forty-five (45) day extension upon notice to the IEDC, and the Annual Report shall be deemed to be timely filed if it is submitted by the ninetieth day (90th) day following the close of the Taxable Year. The Company may also request an additional thirty (30) day extension to file the Annual Report, which request IEDC will not unreasonably deny. The Annual Report must be completed and certified as true and accurate by an officer of the Company or similar individual with designated authority and be substantially in the form attached as Exhibit C. Reasonable documentation of the information contained in the Annual Report will be provided on an as needed basis, as long as the Company is given reasonable time to prepare such information in accordance with Section 10. The Annual Report will contain the information listed below for the period beginning on the Commencement Date and through the close of the Taxable Year immediately preceding the filing of that Annual Report:

1) the aggregate amount of Qualified Investment;

2) the "eligible data center costs" as defined by Indiana Code § 6-2.5-15-3, incurred in the immediately preceding Taxable Year included in the aggregate amount of Qualified Investment;

3) the name, FEIN (if applicable), and nature of the interest in the Qualified Data Center of the entity making the Qualified Investment, as defined by Indiana Code § 6-2.5-15-6 and Indiana Code § 6-2.5-15-4; and

4) the aggregate amount paid for the Qualified Data Center Equipment and Indiana gross retail and use taxes not paid by the Company in connection with purchases during the Taxable Year.

B. Confidentiality: The information remitted to the IEDC pursuant to Section 7.A. is submitted pursuant to Indiana Code § 6-8.1-7-1, and the IEDC will further treat the above information as confidential information pursuant to Indiana Code § 5-14-3-4(a), unless it is prohibited from doing so by law or court order; provided, that (i) before any disclosure IEDC gives the Company prior written notice sufficient to allow the Company to seek a protective order or other remedy (except to the extent that such notice would cause IEDC to violate the court order or other legal requirement) and (ii) IEDC discloses only such information as is required by law or the court order.

C. Submission of Certificate: As required under Indiana Code § 6-2.5-15-17, the Company will submit the Award Certificate along with an exemption certificate in the form prescribed by the Indiana Department of Revenue ("IDOR") to the seller of any Qualified Data Center Equipment or provider of utilities for which Sales Tax Exemption is claimed. The current applicable IDOR forms are attached hereto as Exhibit D.

D. Maintenance of Operations: Subject to Section 8.E., and unless otherwise set forth in the Act or this Agreement, the Company will maintain operations at the Project Location for at least the Term of the Agreement. Notwithstanding the foregoing, the Company is permitted to suspend operations at the Project Location from time to time as a part of its normal course of business, including without limitation to reconfigure or renovate the Qualified Data Center, provided the Company provides reasonable notice to the IEDC that includes an estimated timeline for the length of time operations are suspended. The IEDC's sole remedy for the Company's failure to maintain operations under this Section 7.D. is set forth in Section 8.F.

E. Qualified Investment Property: The Company will keep at the Project Location the Qualified Data Center Equipment that is the basis for the Sales Tax Exemption in Indiana for at least the useful life of the property, as determined for federal income tax purposes, unless such property is replaced, becomes obsolete, and/or is no longer operational. This Section 7.E. shall not give rise to a material breach under this Agreement.

8. NONCOMPLIANCE:

A. Noncompliance: If either Party materially fails to perform any material term or provision of the Agreement within the time period specified herein, such conduct shall constitute a default hereunder, provided that the breaching Party is first (i) given notice of its breach (a "Default Notice"), (ii) is provided an opportunity to explain the breach, and (iii) fails to cure the breach within 90 days of the Default Notice (a "90-Day Cure Period") or, if the breach is not susceptible to cure within 90 days, fails to commence corrective action within 60 days and thereafter exercise reasonable diligence to cure that material failure (an "Event of Default"). An Event of Default which can be cured by the payment of money is understood and agreed to be among the types of defaults which can be cured within a 90-Day Cure Period. For purposes of clarity and avoidance of doubt, an Event of Default under Section 8.E. is a type of default which can be cured within a 90-Day Cure Period.

B. No Waiver of Default: Failure or delay in giving a Default Notice will not constitute a waiver of any default or operate as a waiver of any rights or remedies of the non-defaulting Party; however, the non-defaulting Party shall have no right to exercise any remedy hereunder without first delivering the Default Notice and providing the applicable cure period as provided herein.

C. Suspension of Sales Tax Exemption: Upon the occurrence of an Event of Default by the Company, should the IEDC find that the explanation provided pursuant to Section 8.A. is not satisfactory and the Company has not cured the default or commenced corrective action, as applicable, the IEDC may suspend the Award Certificate and deny the Sales Tax Exemption from and after the date the Award Certificate is suspended until the Company has cured the default or commenced corrective action, as applicable. With the exception of the circumstances described in Section 6.E. ("Limitations"), Section 8.E. ("Failure to Satisfy Statutory Minimum Investment"), and Section 8.F. ("Failure to Maintain Operations"), this Section 8.C. sets forth the IEDC's sole remedy for any default by the Company. The Parties agree the aforementioned guidelines are reasonable, fair, and consistent with Indiana Code § 6-2.5-15-18.

D. Force Majeure: Neither Party shall be deemed to be in default of this Agreement when it fails to perform or delays performance of any obligation under this Agreement provided that such failure or delay is caused by an event or occurrence that is not within the reasonable control of that Party (a "Force Majeure Event"), including, but not limited to, any of the following events and occurrences (provided that it meets the foregoing requirements): any act of God; act of a public enemy; war; riot; sabotage; blockage; embargo; failure or inability to secure materials, supplies, or labor through ordinary sources; labor strike, lockout, or other labor or industrial disturbance (whether or not on the part of agents or employees of any Party); civil disturbance; terrorist act; power outage; fire; flood; windstorm; hurricane; earthquake; landslides; lightning; tornadoes; storms; washouts; droughts; or other casualty; insurrection; epidemic; pandemic; arrests; restraint of government and people; quarantine; explosions; partial or entire failure of utilities; any change in law, order, regulation, or other action of any governing authority, including, but not limited to, delays in the issuance of any necessary permits or approvals; or any other event or occurrence not within the reasonable control of that Party or its Affiliates, including insufficient or unavailable utilities. The time required for performance will be extended for the period of delay caused by the Force Majeure Event. The delayed Party will give prompt notice to the other Party of such cause. Time of performance under the Agreement may also be extended in writing signed by both Parties.

E. Failure to Satisfy Statutory Minimum Investment: Subject to the notice, opportunity to explain, and 90-Day Cure Period provisions in Sections 8.A. and 8.B., and pursuant to Indiana Code § 6-2.5-15-18, in the event that the Qualified Investment does not equal or exceed $150 million on or before January 1, 2029, the IEDC may request the IDOR impose an assessment on the Company in an amount that may not exceed the sum of any taxes not paid in connection with the use of the Award Certificate, together with interest and penalties required or permitted by law. The Parties agree the aforementioned guidelines are reasonable, fair, and consistent with Indiana Code § 6-2.5-15-18.

F. Failure to Maintain Operations: If the Company (i) permanently terminates all of its operations at the Project Location prior to the tenth (10^{th}) anniversary of the Commencement Date, and (ii) has not made a Qualified Investment which equals or exceeds $2,000,000,000 by the time it permanently terminates all of its operations at the Project Location, then following the notice, opportunity to explain, and cure provisions set forth in Sections 8.A. and 8.B., the IEDC may request that the IDOR impose an assessment on the Company in an amount that may not exceed the lesser of: (i) the sum of the taxes not paid as a result of the exemption provided pursuant to the terms of this Agreement, the Act, and/or the use of the Award Certificate during the previous five (5) Taxable Years from the date of the Company's permanent termination of its operation at the Project Location; or (ii) $10.5 million. For avoidance of doubt, the Company is permitted to limit or suspend operations at the Project Location from time to time in accordance with Section 7.D. and make any assignment pursuant to Section 18 without triggering any remedies under this Section 8.F. To the extent the Company is not in compliance with Section 7.D. such that this Section 8.F. applies, (i) the IEDC shall waive such noncompliance to the extent that the termination is due to a Force Majeure Event; and (ii) the IEDC may waive noncompliance for any cause other than a Force Majeure Event, and when considering such waiver and the amount of the assessment requested to IDOR, agrees to consider the impact of the market and other conditions on the Company's business and whether the Company or any of its Affiliates continues to maintain any operations in the State. The Parties agree the aforementioned guidelines are reasonable, fair, and consistent with Indiana Code § 6-2.5-15-18.

G. Non-waivable Noncompliance: The IEDC will not waive the payment of unpaid taxes associated with any purchases for which the Sales Tax Exemption was claimed, or the Award Certificate was used, by an entity or person not so entitled or for the purchase of property not exempt from taxation under the Act, provided that any nonpayment of such unpaid taxes will not constitute a breach of this Agreement. The Company will make commercially reasonable efforts to ensure the proper use, maintenance, and security of the Award Certificate by the Company, its personnel, Affiliates, contractors, and subcontractors engaged to work on the Project. Notwithstanding the foregoing, the Company shall not be responsible for the misuse of the Award Certificate, so long as the resulting liability did not result from the gross negligence, recklessness, or intentional misconduct of the Company.

H. Disclosure: The amount of any penalties that are asserted pursuant to Indiana Code § 5-28-6-6 will be a matter of public record. If required by law, and subject to Section 7.B., the IEDC may disclose certain information relating to (i) waivers or modifications of this Agreement made pursuant to Section 22.B.; (ii) official hearings or determinations made pursuant to this Section 8; and (iii) other information required to be disclosed by law. Notwithstanding the foregoing, all tax information is governed by Indiana Code § 6-8.1-7-1, which applies to the IEDC.

9. INTENTIONALLY OMITTED

10. ACCESS TO RECORDS:

To the extent that the IEDC has questions about the data supplied by the Company in any accounting statements or reports, including information provided to the IEDC under Section 7.A., the Parties will engage in good faith efforts to resolve such questions and, upon IEDC's reasonable request, the Company will furnish back-up documentation sufficient to verify the accuracy and completeness of such information. The IEDC may also request a site visit to a data center building at the Project. The site visit must: (i) not be disruptive to the Company's business and take place at a mutually agreed time during the Company's normal business hours; (ii) not occur more than once during any fifteen (15) consecutive-year period; (iii) be tailored only to allow the IEDC to see Qualified Data Center Equipment; (iv) be conducted only by Company-approved IEDC representatives and not in conjunction or cooperation with any other party, except as expressly permitted by the Company; and (v) be in compliance with the Company's policies and practices for access to the Project.

11. INTENTIONALLY OMITTED.

12. STATUTORY AUTHORITY FOR ELIGIBILITY:

The Company represents and warrants to the IEDC that the Project meets the definition of a qualified data center as defined by Indiana Code § 6-2.5-15-10, and is therefore statutorily eligible to receive the tax exemption award under the Act.

13. COMPLIANCE WITH LAWS:

A. The Company is subject to all applicable federal, State, and local laws, rules, regulations, and ordinances, and all provisions required thereby to be included herein are hereby incorporated by reference. At the request of either Party, the enactment of any relevant State or federal statute or the promulgation of regulations thereunder after execution of this Agreement will be reviewed by the IEDC and the Company to determine whether the provisions of this Agreement require formal modification.

B. The Company and its agents will abide by all ethical requirements that apply to persons who have a business relationship with the State, as set forth in Indiana Code § 4–2–6, Indiana Code § 4–2–7, the regulations promulgated thereunder, and Executive Order 04-08, dated April 27, 2004. If the Company is not familiar with these ethical requirements, the Company should refer any questions to the Indiana State Ethics Commission or visit the Inspector General's website at http://www.in.gov/ig. If the Company or its agents knowingly violate any applicable ethical standards, the IEDC may issue a notice of such violation. In addition, the Company may be subject to penalties under Indiana Code § 4–2–6, Indiana Code § 4-2-7, Indiana Code § 35-44.1-1-4, and under any other applicable laws.

C. The Company represents and warrants, by entering into this Agreement, that it is not presently in arrears in payment of taxes, permit fees, or other statutory, regulatory, or judicially required payments to the IEDC or the State. Further, the Company agrees that any payments in arrears and currently due to the IEDC or the State may result in the Sales Tax Exemption being withheld subject to the notice, opportunity to explain, and cure provisions of Section 8.A. and 8.B.

D. The Company represents and warrants that it has no pending, current, or outstanding criminal, civil, or enforcement actions initiated by the State, and agrees that it will promptly notify the IEDC of any such actions, should they arise.

E. The Company represents and warrants that it is properly registered and in good standing with the Indiana Secretary of State (the "SOS"). The Company represents and warrants that it has also, if required, registered with the Indiana Department of Workforce Development (the "DWD") and has no known outstanding workforce issues with the DWD. The Company further represents and warrants that, if required, it will properly register with the IDOR.

G. The Company agrees that the IEDC may confirm, at any time, that no past due liabilities exist to the IEDC or to the State. If any such liabilities are discovered, the IEDC may demand such past due liabilities are paid and brought current in accordance with applicable law.

H. The IEDC may issue a written notice to the Company for any alleged noncompliance with a provision of this Section 13. Upon the Company's receipt of such a notice from IEDC, the Company shall be given (i) a reasonable opportunity to respond to the notice; and (ii) ninety (90) days to restore the Company's compliance (and such additional time as is reasonably necessary if such compliance cannot be restored within such 90-day period through the exercise of ordinary diligence). The IEDC will reasonably cooperate with the Company to assist the Company in achieving compliance with this Section 13.

14. COMPLIANCE WITH TELEPHONE SOLICITATIONS ACT:

As required by Indiana Code § 5–22–3–7:

A. The Company certifies that:

(1.) The Company, except for de minimis and nonsystematic violations, has not violated the terms of:

a. Indiana Code § 24–4.7 [Telephone Solicitation of Consumers];

b. Indiana Code § 24–5–12 [Telephone Solicitations]; or

c. Indiana Code § 24–5–14 [Regulation of Automatic Dialing Machines]

in the previous three hundred sixty-five (365) days, even if Indiana Code § 24-4.7 is preempted by federal law; and

(2.) The Company will not violate the terms of Indiana Code § 24–4.7 for the duration of this Agreement, even if Indiana Code § 24–4.7 is preempted by federal law.

B. Failure to satisfy the requirements of this Section 14 will not constitute a breach of the Agreement.

15. DRUG-FREE WORKPLACE CERTIFICATION:

As required by Executive Order No. 90-5 dated April 12, 1990, issued by the Governor of Indiana, the Company hereby covenants and agrees to make a good faith effort to provide and maintain a drug-free workplace at the Project Location. The Company will give written notice to the IEDC within ninety (90) days after receiving actual notice that the Company, or an employee of the Company in the State of Indiana, has been convicted of a criminal drug violation occurring in the workplace. Failure to satisfy the requirements of this Section 15 will not constitute a breach of the Agreement.

16. NONDISCRIMINATION:

Pursuant to Indiana Code § 22–9–1–10, the Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Company will not discriminate against any employee or applicant for employment related to this Agreement with respect to the hire, tenure, terms, conditions, or privileges of employment because of race, color, religion, sex, age, disability, national origin, ancestry, or status as a veteran. Breach of this covenant as it pertains to Indiana Code § 22-9-1-10 may be regarded as a material breach of this Agreement.

17. NOTICE TO PARTIES:

Any notice or written communication ("Notice") required under this Agreement, shall be deemed given three (3) days after it is sent via certified or registered mail to the other Party at the following address, which may be updated from time to time by the Parties by providing Notice of the change pursuant to this section:

(1.) Notices to the IEDC will be sent to:

INDIANA ECONOMIC DEVELOPMENT CORPORATION
Attention: General Counsel
One North Capitol Avenue, Suite 700
Indianapolis, IN 46204-2288

(2.) Notices to the Company will be sent to:

Amazon Data Services, Inc.
P.O. Box 81226
Seattle, Washington 98108
Email: contracts-legal@amazon.com;
AWS-econ-dev@amazon.com
Fax: (206) 266-7010
Attention: General Counsel

18. SUCCESSION AND ASSIGNMENT:

A. This Agreement binds the Parties' successors and assignees to all terms and conditions herein. Neither Party may assign this Agreement, in whole or any part, without the prior written approval (or deemed approval pursuant to Section 18.C.) of the other Party, which will not be unreasonably withheld, except that the Company may assign the Project or the Agreement, in whole or in part, to an Affiliate or in connection with any merger, consolidation, reorganization, sale of all or substantially all of its related assets or similar transaction, or as otherwise permitted in this Agreement. The Parties acknowledge that, as of the Commencement Date, Indiana Code § 6-2.5-15-19 provides that a subsequent owner of a qualified data center shall enter into an agreement with the IEDC before the subsequent owner is entitled to receive a specific transaction award certificate for the remainder of the eligibility period.

B. The Company will notify the IEDC in writing within ninety (90) days following a reorganization, transfer or sale of all or substantially all of its assets, consolidation, merger, dissolution, or similar transaction that materially impacts its performance under this Agreement.

C. Notwithstanding the foregoing or anything herein to the contrary, if the consent of either Party is required to be obtained under the terms of this Section 18 of the Agreement and that Party does not respond within forty-five (45) days to such a request for consent that has been made in writing and delivered to that Party's notice address, the consent of that Party shall be deemed given.

19. LIMITATIONS ON LIABILITY:

In no event will a Party be liable to another Party for any indirect damages, including loss of data, loss of profits, cost of cover or other special, incidental, consequential, indirect, punitive, exemplary or reliance damages arising from or in relation to this Agreement, however caused and regardless of theory of liability. In no event will a Party's liability to the other Party exceed the lesser of (i) the total amount of gross retail and sales taxes exempted under this Agreement for the 12-month period preceding the date the claim is made or (ii) $3,000,000. This Section does not limit the Company from recovering any amounts of gross retail and sales tax exemption owed to it under this Agreement, and it does not limit the IEDC from recovering an assessment pursuant to Section 8.E. or Section 8.F.

20. INTENTIONALLY OMITTED.

21. PENALTIES; INTEREST; ATTORNEY'S FEES:

The Parties will in good faith perform their required obligations hereunder and do not agree to pay any penalties, liquidated damages, interest, or attorney's fees, except as expressly required by this Agreement or Indiana law, including Indiana Code § 5-17-5, Indiana Code § 34-54-8, and Indiana Code § 34-13-1, to the extent applicable.

22. MISCELLANEOUS:

A. The headings in this Agreement are intended solely for reference and will be given no effect in the construction or interpretation of this Agreement.

B. This Agreement, including any attached Exhibits, supersedes all prior oral and written proposals and communications, if any, and sets forth the entire Agreement of the Parties with respect to the subject matter hereof. This Agreement may not be altered or amended except in writing, signed by authorized representatives of the IEDC and the Company.

C. This Agreement will be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in the State of Indiana. The venue for any court action will be the United States District

Court of the Southern District of Indiana. The Company hereby consents to the personal jurisdiction of said courts. With respect to any proceeding or action arising out of or in any way related to this Agreement (whether in contract, tort, equity, or otherwise), the Parties to this Agreement knowingly, intentionally, and irrevocably waive their right to trial by jury.

D. No waiver of any default, failure to perform, condition, provision, or breach of this Agreement will be deemed to imply or constitute a waiver of any other like default, failure to perform, condition, provision, or breach of this Agreement.

E. If any section, paragraph, term, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid or unenforceable, or if any paragraph, term, condition, or provision is found to violate or contravene the laws of the State of Indiana, then the paragraph, term, condition, or provision so found will be deemed severed from this Agreement, but all other paragraphs, terms, conditions, and provisions will remain in full force and effect.

F. The Parties to this Agreement, in the performance thereof, will be acting in an individual capacity, and not as agents, employees, partners, joint ventures, or associates of one another. The employees or agents of one Party will not be deemed or construed to be the employees or agents of any other Party for any purposes whatsoever. No Party will assume any liability for any injury (including death) to any persons or any damage to any property arising out of the acts or omissions of the agents, employees, or subagents of any other Party.

G. Unless otherwise terminated or modified as expressly permitted hereunder, this Agreement will remain in force during the Term of the Agreement, except that Sections 7.B., 8.E., 8.F., and 19 will survive termination. The Company may terminate this Agreement by providing notice of termination to the IEDC.

H. This Agreement may be executed through an original or through a facsimile or electronic copy (including via PDF), and in duplicate or through counterparts, each of which will be deemed to be an original, and all of which will constitute one and the same Agreement.

I. The Company understands that the Agreement is a public record as defined by the Access to Public Records Act, and once fully executed, will be posted in accordance with the Access to Public Records Act (Indiana Code § 5-14-3-1, et seq.) on the IEDC's transparency portal. Use by the public of the information contained in this Agreement will not be considered an act of the IEDC or the State of Indiana.

J. If permitted by applicable law and subject to the notice and opportunity to explain provisions in Sections 8.A. and 8.B., the IEDC may terminate the Agreement if any one or more of the following events occur:

(1) The Company applies to any court for the appointment of a trustee or receiver of substantially all of its assets under the United States Bankruptcy Code; or

(2) Any application is filed as described above against the Company, and an order is entered appointing a trustee or receiver or adjudication of the Company as bankrupt or insolvent, and such proceedings are not dismissed within ninety (90) days after the filing or commencement of such proceedings.

Should any of the aforementioned events occur, the Company shall provide written notice to the IEDC. A successor may obtain the Project Location and/or the Project pursuant to this Section 22.J. and enter into an agreement with the IEDC to continue to operate the Project on substantially the same terms as this Agreement. The Parties agree the IEDC shall utilize commercially reasonable efforts to facilitate the successor entity in taking over the Sales Tax Exemption and entering into an agreement on substantially similar terms of this Agreement. Nothing in this Section 22.J. is intended to contradict or provide an exception to existing bankruptcy laws.

23. AUTHORITY TO COMMIT TO AGREEMENT:

Notwithstanding anything in this Agreement to the contrary, the Company represents that the individual executing this Agreement on behalf of the Company has been duly authorized to execute contracts on behalf of the Company and has obtained all necessary or applicable approvals to make this Agreement fully binding upon the Company when his/her signature is affixed.

24. DISLOCATED WORKER PROGRAM:

As required by law, the Company agrees to consider qualified dislocated workers who reside in Indiana and apply to the Company for available employment positions related to the Project. The Company is also encouraged to post available job openings and to solicit applications by using Indiana Career Connect (www.indianacareerconnect.com), or such other resources promoted by the IEDC Dislocated Worker Program.

25. NON-COLLUSION AND ACCEPTANCE:

The Company attests, (i) that the signatory hereto is the contracting Party or that he/she is the duly authorized representative, agent, member, or officer of the Company; and (ii) that, to the best of the Company's knowledge, the signatory has not, nor has any other member, employee, representative, agent, or officer of the Company, directly or indirectly, entered into or offered to enter into any combination, collusion, or agreement to receive or pay, and has not received or paid, any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face of this Agreement.

(Remainder of page intentionally left blank)

IN WITNESS WHEREOF, the Company and the IEDC have, through duly authorized representatives, understood the foregoing terms of this Agreement and do by their respective signatures hereby enter into this Agreement and agree to the terms hereof.

AMAZON DATA SERVICES, INC.

Signed by:
Roger Wehner
9DF9FB1105A8478...
Roger Wehner Authorized Signatory
Name, Title

October 4, 2024
Date

INDIANA ECONOMIC DEVELOPMENT CORPORATION
Robert Paglia, Chief Operating Officer
(Digital Signature Stamp Below)

10.7.2024

APPROVED:
STATE BUDGET AGENCY

Cody Blake Robison
JOSEPH HABIG, DIRECTOR

11-8-2024
Date

DATA CENTER TAX EXEMPTION AGREEMENT

AMAZON DATA SERVICES, INC.

EXHIBIT A

1. PROJECT INFORMATION:

A. The Project will consist of the Company investing up to approximately Eleven Billion Dollars ($11,000,000,000) to construct, equip, and operate a data center campus in St. Joseph County, Indiana.

B. The Project will be located at multiple sites in **St. Joseph County** (collectively, the "Project Location") which are generally depicted in Exhibit A-1 attached hereto.

2. SCHEDULE OF TERMS:

A. Time Frames:

(1) "Commencement Date" will mean the effective date of the Award Certificate, which is **January 1, 2024**.

(2) "First Taxable Year" will mean the Taxable Year ending on **December 31, 2024**.

(3) "Investment Deadline" will mean **December 31, 2038**.

(4) "Extension Deadline" will mean **December 31, 2043**.

(5) "Exemption Deadline" will mean **December 31, 2073**. The Company is not eligible to claim an exemption after the Exemption Deadline.

(6) "Reporting Period" will end on **December 31** two calendar years after the last Taxable Year in which the Company receives the Sales Tax Exemption.

B. The Minimum Qualified Investment will be Eight Hundred Million Dollars (**$800,000,000)**.

PROJECT ID: 424567
INCENTIVE ID: A229-4-DATA-1006

EXHIBIT A-1

Depiction of the Project Location

EXHIBIT B

SPECIFIC TRANSACTION AWARD CERTIFICATE

DATA CENTER TAX EXEMPTION AGREEMENT

AMAZON DATA SERVICES, INC.

Company:	Amazon Data Services, Inc.
IEDC Project ID:	424567
Effective Date:	January 1, 2024

This Specific Transaction Award Certificate has been issued to **AMAZON DATA SERVICES, INC.** (the "Company") pursuant to Indiana Code § 6-2.5-15-1, et. seq. Gross and Use Tax Exemption For Data Center Equipment (the "Act"). The Company has proposed in its application to the Indiana Economic Development Corporation ("IEDC") to invest or cause to be invested a minimum of Eight Hundred Million Dollars (**$800,000,000)** to construct, equip, and operate a data center in St. Joseph County, Indiana. The proposed investment is expected to be developed between **January 1, 2024** and **December 31, 2043**.

The Company's proposed investment meets the requirements of Indiana Code § 6-2.5-15-10 to be considered a qualified data center. If the Company invests at least $800,000,000 in the qualified data center before **December 31, 2038**, as determined pursuant to the Data Center Tax Exemption Agreement between the IEDC and the Company (the "Agreement), the Company may continue to use this Specific Transaction Award Certificate until **December 31, 2043** (the "Extension Deadline"), unless otherwise revoked by the IEDC pursuant to the Act and the Agreement. The Company may continue to use this Specific Transaction Award Certificate until **December 31, 2073**, if the Company invests at least Eleven Billion Dollars (**$11,000,000,000)** by December 31, 2043.

This Specific Transaction Award Certificate may be used by the Company and its Affiliates (as defined in the Agreement) to make purchases of data center equipment that are exempt from Indiana's Gross Retail and Use Tax as provided by the Act. This certificate must be provided to a seller of data center equipment along with an exemption certificate on a form prescribed by the Indiana Department of Revenue.

The Company is solely responsible for the security of this Specific Transaction Award Certificate and will maintain records of purchases made with the use of this Specific Transaction Award Certificate. Failure to comply with the Act or the terms of the Agreement may result in the revocation of this Specific Transaction Award Certificate and the imposition of an assessment by the Indiana Department of Revenue in an amount equal to the taxes not paid as a result of the use of this certificate together with any interest and penalties if provided by law and the Agreement.

EXHIBIT C

INDIANA DATA CENTER TAX EXEMPTION ANNUAL REPORT

Entity Name ____________________

FEIN ____________________

Entity Type ____________________

Reporting Period ____________________

Qualified Investment	**Current Period Investment**	+	**Cumulative Investment through PY**	=	**Aggregate Qualified Data Center Equipment**
Land					
Building					
Modular Data Center					
Computer Data Center Equipment					
Lease Payments					
Other					
Total Qualified Investment					

Qualified Data Center Equipment	**Amount Paid During the Reporting Period**	**Sales and Use Tax Exempted**
Servers, routers, connections, monitoring and security systems, and other enabling machinery, equipment, and hardware		
All equipment necessary for the transformation, generation, distribution, or management of electricity		
All equipment necessary to cool and maintain a controlled environment for the operation of the data center		
Other property essential to the operations of a data center, excluding property used in the administration of the facility		
All electricity used by qualified data center equipment, excluding electricity used in the administration of the facility		
Total Qualified Data Center Equipment		

TO BE CERTIFIED BY AN AUTHORIZED REPRESENTATIVE OF THE COMPANY:

I certify that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

By: ____________________

Name: ____________________

Title: ____________________

Date: ____________________

Exhibit D

Form ST-105
State Form 49065
(R7 / 6-23)

Indiana Department of Revenue
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of *Utilities*, *Vehicles*, *Watercraft*, *Aircraft*, or *Gasoline*. *In addition, this exemption certificate may not be issued by a nonprofit organization.*** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

Section 1 (print only)

Name of Purchaser: ______________________________

Business Address: ______________ City: ______________ State: ________ ZIP Code: ______

Purchaser must provide minimum of one ID number below.*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): ______________ - LOC Number (3 digits): ________

If not registered with the Indiana DOR, provide your State Tax ID Number from another State
***See instructions on the reverse side if you do not have either number.**

State ID Number: ______________ State of Issue: ____________

Section 2

Name of Seller: ______________________________

Address of Seller: ______________ City: ______________ State: ________ ZIP Code: ______

Section 3

Is this a ☐ blanket purchase exemption request or a ☐ single purchase exemption request? (check one)

Description of items to be purchased: ______________________________

Section 4

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

☐ Sales to a retailer, wholesaler, or manufacturer for **resale** only.

☐ Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.

☐ Sales of tangible personal property predominately used (greater then 50 percent) in providing **public transportation** - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.

USDOT Number: ______________

☐ Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale. **Note:** A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.

☐ Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).

☐ Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).

☐ Sales to the **United States Federal Government** - show agency name. ______________
Note: A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.

☐ Other - explain. ______________________________

Section 5

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, aircraft, or gasoline. I further attest that the property purchased is not being purchased by a nonprofit organization.

I confirm my understanding that misuse, (*either negligent or intentional*), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: ______________________ Date: ____________

Printed Name: ______________________ Title: ____________

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.
Seller must keep this certificate on file to support exempt sales.

Instructions for Completing Form ST-105

All five sections of the ST-105 must be completed or the exemption is not valid and the seller is responsible for the collection of the Indiana sales tax.

Section 1

A) **This section requires an identification number.** In most cases this number will be an Indiana Department of Revenue issued Taxpayer Identification Number (TID - see note below) used for Indiana sales and/or withholding tax reporting. If the purchaser is from another state and does not possess an Indiana TID Number, a resident state's business license, or State issued ID Number must be provided.

B) **Exceptions** - For a purchaser not possessing either an Indiana TID Number or another State ID Number, the following may be used in lieu of this requirement.
Federal Government – place your FID Number in the State ID Number space.
Farmer – place your SSN or FID Number in the State ID Number space. Please complete the Agricultural Equipment Exemption Usage Questionnaire (Form AGQ-100) in order to determine the amount of the exemption you can claim. If the purchase does not qualify for a 100% or predominate exemption, the ST-105 should not be issued to the vendor. Instead, sales tax should be paid on the purchase, and the farmer should file a Claim for Refund (Form GA-110L) with the department and include the AGQ-100.
Public transportation haulers operating under another motor carrier authority, or with a contract as a school bus operator, must indicate their SSN or FID Number in the State ID Number space.

Section 2

A) Enter the seller's name and address.

Section 3

A) Check a box to indicate if this is a single purchase or blanket exemption.
B) Describe product being purchased.

Section 4

A) Purchaser must check the reason for exemption.
B) Purchaser must be able to provide additional information if requested.

Section 5

A) Purchaser must sign and date the form.
B) Printed name and title of signer must be shown.

Note: The Indiana Taxpayer Identification Number (TID) is a ten digit number followed by a three digit LOC Number. The TID is also known as the following:

a) Registered Retail Merchant Certificate
b) Tax Exempt Identification Number
c) Sales Tax Identification Number
d) Withholding Tax Identification Number

The Registered Retail Merchant Certificate issued by the Indiana Department of Revenue shows the TID (10 digits) and the LOC (3 digits) at the top right of the certificate.

Form ST-200
State Form 48843
(R13 / 1-23)

Utility Sales Tax Exemption Application

For Purchase of Metered Utility or Telecommunication Services

Applicant must also complete the reverse side.

A. Legal Address

Legal Name	Telephone Number
Street/P.O. Box	City, State, ZIP

B. Meter Location Address

DBA (doing business as) Name	Telephone Number
Street	City, State, ZIP

C. Billing Name (A copy of the utility bill with billing name must be attached.)

Billing Name	Franchise Name, if applicable

☐ 12 months of bills are attached ☐ This is a new meter ☐ One for one change

D. Fill In All Applicable Blanks

On the reverse side, all Applicants must complete section E; complete other sections as applicable.

1. Indiana Taxpayer Identification Number (TID)	2. Location (three digit location number)
3. Social Security Number (farmers only)	4. Federal ID Number
5. Name of Primary Utility Company	
6. Meter Number (only 1 meter per application)	7. Account Number (from utility bills)
8. Name of Secondary Utility Company (if applicable)	
9. Account Number	10. Type of Energy/Utility Service (telephone, gas, electric, steam, or water)
11. Average Monthly Bill	12. Annual K.W.H. Cubic Feet or Gallons (used in previous calendar year)
13. Total Hours of Operation per Day	14. Number of Operational Days per Week
15. Number of Operational Weeks per Year	16. What exemption percentage are you requesting?

For Department Use Only

Employee Name	Exempt %	Disposition
User ID	NAICS Code	Issue ST-109 ☐ Yes ☐ No
Date	POA ☐ Yes ☐ No	Audit Case Number

E. Summary

Please provide a brief overview of your operation. Explain how the utility is used.

F. Supporting Schedule (See Instructions) Utility Usage Study: Production

List all production and nonproduction equipment with the annual energy consumption with K.W.H., cubit feet, or gallons breakdown for each piece of equipment.

G. Utility Usage Study: Research & Development (R&D)

List all R&D and Non R&D equipment with annual energy consumption with K.W.H., cubit feet, or gallons breakdown for each piece of equipment.

H. Certification/Signature

I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, that all equipment has been listed, and that the power ratings of all listed equipment have been visually verified.

Authorized Signature	Printed Name	Email	Date
Signature of Utility Study Preparer	Printed Name	Email	Date

Instructions for Completing Form ST-200

The information requested on the ST-200 enables the Indiana Department of Revenue (DOR) to verify the exempt status of metered utility or telecommunication services.

With the submission of Form ST-200, your meter location address may be subject to an on-site inspection by DOR.

Complete a separate application for each meter and/or telephone account. Fill in all blanks. Any applications that are missing information or incomplete will be rejected thus delaying the processing of your application.

Note. The Utility Sales Tax Exemption Application can also be submitted electronically via DOR's secure e-service portal INTIME at intime.dor.in.gov.

If there are any changes in the manner in which the utility is used, changes in ownership of the business, or the addition or deletion of equipment connected to the meter (for water, gas, electricity, or steam), a new application will be required.

Section A: Mailing Address. You must apply using the legal name of the business entity. Enclose a copy of the utility bill with the legal name to expedite the application review.

Section B: Meter Location Address. Provide the location address of the meter or communication service.

Section C: Billing Name. A complete copy of the utility billings with billing name, location, meter number and account number must be attached. If this information is not available on the bill, other documentation will need to be provided. For example, a screenshot of your online utility account or correspondence from the utility company on their letterhead with the information needed. Annual utility usages must be documented. Attach 12 months of billings.

Section D: Fill in All Applicable Blanks. Complete all applicable information. Any missing information may delay the processing of your application.

Section E: Summary. Explain how the utility is used.

Example. For telephone service used in rendering public transportation, the supporting schedule may read 35% dispatch, 5% sales, 5% marketing, etc. Usage must total 100%.

Section F: Utility Usage Study. Production is eligible for predominate use exemption. Businesses need to provide the following information detailing production and non-production equipment for the meter: (R&D skip to Section G)

- List each piece of equipment connected to the meter (production and non-production equipment);
- Explain how the equipment is used;
- Provide the power rating of each piece of equipment;
- List the number of hours the equipment is used;
- Provide the total energy consumed for each piece of equipment for the previous calendar year.

Section G: Utility Usage Study. Research and Development (R&D) is not eligible for predominate use exemption. Businesses need to provide the following information detailing the R&D and non-R&D equipment usage for the meter:

- List each piece of equipment connected to the meter (R&D and non-R&D);
- Explain how the equipment is used;
- Provide the power rating of each piece of equipment;
- List the number of hours the equipment is used;
- Provide the total energy consumed for each piece of equipment for the previous calendar year.

Section H. Certification/Signature. Sign and date the application. If you are a representative, a Form POA-1 must be attached. If submitting via DOR's secure e-service portal INTIME, an electronic POA (ePOA) must be completed. The person who completed the utility study must sign and date the form.

Return the application to:
Indiana Department of Revenue
P.O. Box 935
Indianapolis, IN 46206-0935

For assistance, contact DOR directly via INTIME messaging at intime.dor.in.gov by selecting "Send a message" under the "All Actions" tab. Or call customer service at **317-232-2240**.