

PURCHASE ORDER TERMS AND CONDITIONS

1. ACKNOWLEDGMENT

(a) This Order is Buyer's offer to Seller. Buyer's name is set forth on the relevant purchase order and may be any one of Buyer's affiliated companies including United States Cellular Corporation, USCC Distribution Co., LLC, USCC Services, LLC, USCC Purchase, LLC, Telephone and Data Systems, Inc., Suttle-Straus, Inc., TDS Telecommunications LLC and TDS Broadband LLC by and on behalf of itself or its affiliates (collectively, "Affiliated Entities"). For avoidance of doubt, if Seller and Buyer (or any Affiliated Entities) have entered into a Master Service Agreement that is currently in force and effect at the time this Order is issued, that Master Service Agreement shall take precedence over the terms in this Order. Any reference to any offer to sell, quotation or proposal is solely for the purpose of incorporating the description and specifications of the goods and services contained therein to the extent that they do not conflict with those contained in this Order. Any specifications, drawings, notes, instructions, engineering notices or technical data referred to in this Order shall be deemed to be incorporated herein by reference as if fully set forth.

(b) By acknowledging receipt of this Order (or by shipping goods or performing the services called for by this Order), Seller agrees to the terms and conditions contained herein. It is agreed that any sales confirmation or other additional or different terms or conditions contained in any acknowledgment of this Order by Seller are waived by Seller and shall be deemed objected to by Buyer without need of further notice of objection and shall be of no effect or under any circumstances binding upon Buyer unless accepted by Buyer in writing.

2. PRICE AND PAYMENT TERMS

This Order must be billed at the prices stated on the purchase order. If no prices are stated, this Order must be billed at prices no higher than those last quoted or at the most favorable prevailing market price, whichever is lower. No price escalation may be collected by Seller unless specifically agreed to by Buyer in writing. Unless otherwise agreed to by Buyer and Seller, payment shall be due ninety (90) days from the receipt of Seller's invoice. Unless otherwise stated on the purchase order, Buyer shall be entitled to an early payment discount equal to 3% of the invoiced amount for all payments released by Buyer within fifteen (15) days after receipt of the invoice, not including United States federally recognized holidays.

3. INVOICES

Seller should not deliver an invoice with any goods or services. Invoices must be sent to the address shown on the purchase order on or after the date the applicable goods or services are delivered. All shipments must be accompanied by packing slips containing a description of the goods and Order number. Separate invoices must be rendered on each Order and on each partial shipment made against any Order and must bill in accordance with the purchase order. Seller must not consolidate shipments on a single invoice that are applicable to different orders. All invoices must reference the applicable purchase order number.

4. QUANTITIES

Quantities of work or materials ordered hereunder may not be changed without the prior written approval of Buyer. If the total or any portion of the shipments ordered either exceeds or falls below the quantities ordered, Buyer shall have the right to reject and return, at the risk and expense of Seller, any such shipments or portion thereof.

5. RISK OF LOSS AND RIGHT TO DEFER OR CANCEL

(a) Unless otherwise specified by Buyer in writing, all goods are to be furnished f.o.b. point of destination. Seller shall ship by a reliable common carrier able to meet Buyer's delivery date. All goods will be packaged in suitable containers that provide protection against damage during shipment, handling and storage. Seller agrees to pay all excess charges and expenses resulting from failure to ship and route by the least expensive way or as instructed by Buyer, and to reimburse Buyer for any such charges paid or expenses incurred by Buyer for Seller's failure to do so. No charges will be allowed for freight, transportation, insurance, shipping, storage, handling, cartage, packaging, crating, or similar charges unless provided for in this Order or consented to in writing by Buyer.

(b) Buyer reserves the right to change shipping and service schedules and to defer shipment or performance of services (or any portion thereof) for up to 120 days of this Order, without liability to Seller.

(c) Buyer reserves the right to cancel or change this Order for goods or services at any time prior to receipt of same, without liability to Seller, other than actual out of pocket costs incurred by Seller (excluding costs of parts/goods that can be reused or sold) and fees owed for the receipt of goods or provision of services by Seller prior to such termination. Seller must provide actual invoices or other documentation in order to be reimbursed for any out-of-pocket costs.

(d) In the event any goods are delivered, or services are performed, more than one (1) week prior to the delivery or completion date specified in this Order, Buyer may, at its option, accept or reject such goods or services. In the event of Buyer's acceptance, such acceptance shall not accelerate Buyer's obligations for payment.

6. INSPECTION AND APPROVAL

All shipments shall be received subject to Buyer's right of inspection and approval. Buyer's inspection and approval including, but without limitation, a final count of the items, (which count shall be deemed to be conclusive), shall not relieve Seller from its warranties or other obligations hereunder. Any services performed by Seller pursuant to this Order shall be subject to acceptance by Buyer to verify that the applicable services satisfy the criteria mutually agreed to by Buyer and Seller. Buyer reserves the right to reject all or any part of defective or substituted goods or services which do not conform to Buyer's specifications. Buyer may return such goods to the Seller at Seller's risk with transportation and other incidental charges to be paid by Seller. Seller will either repair or replace the goods or re-perform the services at no charge to Buyer and cover the cost of freight for both the return and replacement of the goods. In the event of failure by Seller to correct defects in or to replace nonconforming goods or services promptly, Buyer, after reasonable notice to Seller, may make such corrections or replace such goods and services and charge Seller for the costs incurred by Buyer or resort to any other remedy available to Buyer.

7. WARRANTIES

(a) Merchantability-Use-Description. Merchantability-Use-Description. Seller expressly warrants that all goods and services covered by this Order shall (i) conform to the specifications, drawings, samples, or other descriptions upon which this Order is based and shall not include substitutions unless specifically authorized by Buyer in this Order; (ii) be fit and sufficient for the purpose intended, merchantable, of good material and workmanship, free from defects of any nature; (iii) perform to the satisfaction of Buyer, and (iv) not infringe upon any patent, invention rights, trademark, licenses or any other property rights of any third party. If tolerances are specified in this Order, Seller warrants that the goods and services shall conform to such tolerances. At Buyer's request, Seller agrees to promptly replace or correct substitutions of defects in any goods or services not conforming to the foregoing warranties, without expense to Buyer, when notified of such nonconformity by Buyer. Seller, by accepting this Order, acknowledges it knows of the purpose for which the goods or services ordered will be used by Buyer.

(b) General. The above warranties shall be in addition to and not in limitation of any other warranties, express or implied, whether ordinarily extended by Seller or established by statute or common law, course of dealing, usage of trade, or elsewhere set forth in this Order. Buyer's failure to give notice to Seller of any breach of warranty shall not discharge

Seller's liability therefore so long as Buyer gives notice to Seller within a reasonable time following its discovery of such breach. All warranties, express or implied, shall run and extend to Buyer, its successors, assigns, dealers, agents, customers, and the users of its products as well as Buyer's parent company and Affiliated Entities.

8. BUYER'S RIGHT TO COVER

If Seller repudiates this Order or fails to make delivery within the time specified herein, time being of the essence in connection with this Order, (or, if no time of delivery has been specified, within a reasonable time after acceptance by Seller) or if Buyer rightfully rejects the goods or services or justifiably revokes acceptance thereof, then with respect to any and all goods or services involved, Buyer may pursue any remedy available, including, but without limitation, cancellation of this Order in whole or in part. In addition to recovering so much of the price as has been paid and irrespective of whether Buyer has cancelled this Order, Buyer may "cover" and be entitled to damages as to all goods or services affected whether or not they have been identified in this Order. Buyer may "cover" by making, in good faith and without unreasonable delay, any reasonable purchase of or contract to purchase goods or services in substitution for those due from Seller. Buyer shall recover from Seller as damages the difference between the cost of cover and the contract price together with any incidental or consequential damages. This Order may be cancelled by Buyer without liability for breach of contract in the event of petition in bankruptcy being filed by or against Seller or in the event of the appointment of any receiver.

9. FORCE MAJEURE

Failure of Buyer to take shipments hereunder, if occasioned by fire, epidemics, pandemics, quarantine, explosion, flood, war, accident, interruption of or delay in transportation, labor trouble, governmental regulation, or any other circumstances of like or different character beyond Buyer's reasonable control, or if occasioned by partial or complete suspension of operations at any of Buyer's offices or other business locations, shall not subject Buyer to any liability to Seller by reason thereof, but, at Buyer's option, the total quantity covered by this Order may be reduced by the extent of omitted shipments, or the specified delivery period may be extended by a time equal to that during which shipments shall be so omitted and such shipments shall then be made during the period of extension.

10. INDEPENDENT CONTRACTORS

This Order is solely for the purchase of goods and/or services and does not authorize Seller, as the agent, employee or subcontractor of Buyer for any purpose. Seller assumes all obligations under any state or other governmental authority with respect to persons employed in the performance of services and/or production of the goods to be furnished under this Order, including, but not limited to, the Patient Protection and Affordable Care Act, social security or unemployment insurance legislation, retirement benefits or workmen's compensation. If Seller's Personnel providing services to Buyer under this Order are deemed to be Buyer's employees and, as a result, Buyer is obligated to pay any tax, penalty, assessment, or fine, Seller will indemnify Buyer for all such amounts.

11. PERSONNEL

(a) While at a Buyer facility or if issued a Buyer user identification number that provides access to Buyer's network and systems ("User ID"), Seller's employees, agents and subcontractors ("Personnel") will comply with reasonable requests and standard procedures and policies of Buyer, including: (i) Buyer's safety and security rules and other rules applicable to those working in such facility; (ii) Buyer's policies concerning access to and privacy and security of any Buyer computer system and Buyer data to which Seller may have access; and (iii) any other policies communicated to Seller in writing regarding personal and professional conduct generally applicable to such facility or Buyer network or systems access; provided, that Buyer has provided Seller with copies of such rules and policies. Such Personnel will conduct themselves in a businesslike manner. Seller will have a reasonable period of time to become compliant with any requests, procedures, and policies provided to Seller.

(b) Unless authorized in writing by Buyer, all Seller Personnel performing the services at or near Buyer's facilities will be based in that vicinity, and Buyer will not be responsible for any travel, mileage, or living expenses with respect to such Seller Personnel.

(c) Seller will ensure that services are not provided by any one individual for longer than a maximum of 18 consecutive months, at which time Seller will cause a different individual to perform such services for a minimum of 90 days before resumption of performance of services by such individual.

(d) Seller may not use any third party to perform the services without Buyer's prior written consent. If Buyer so consents to Seller's use of any such third party, such third party will be considered Seller Personnel hereunder and Seller will remain responsible for: (i) the performance of the services; (ii) all of Seller's obligations hereunder; (iii) ensuring that such third party abides by all obligations of Seller hereunder pursuant to a binding, written agreement; and (iv) all liabilities incurred by such third party pursuant to such performance.

(e) If Buyer determines in good faith that an individual Seller Personnel: (i) is not conducting him or herself in accordance with Section 11(a); or (ii) is not performing the Services in a satisfactory manner as described in this Order, Buyer may provide Seller with notice thereof, and Seller will, at Buyer's reasonable request, remove and replace such individual. Buyer reserves the right to deny access to its premises to any such individual on reasonable advance notice to Seller.

12. LIMITATION OF LIABILITY

Buyer's liability to pay any amount to Seller for any reason shall not exceed the amount Buyer has agreed to pay Seller for the goods or services. BUYER SHALL NOT BE LIABLE TO SELLER FOR ANY CONSEQUENTIAL, INCIDENTAL OR SPECIAL DAMAGES OR COMMERCIAL LOSSES ARISING FROM THE PURCHASE OF GOODS AND/OR SERVICES. THIS IS TRUE REGARDLESS OF THE CAUSE OF ACTION OR THE FORM OF THE CLAIM FOR DAMAGES, AND EVEN IF BUYER IS INFORMED OF THE POSSIBILITY OF SUCH DAMAGES.

13. CONFIDENTIAL INFORMATION AND OWNERSHIP OF DELIVERABLES

(a) Ownership of Deliverables. All materials, products, deliverables developed or prepared for Buyer by Seller including but not limited to all information, reports, studies, object or source code, flow charts, diagrams and other tangible or intangible material of any nature whatsoever produced by or as a result of the Services rendered by Seller and all copies of any of the foregoing are the sole and exclusive property of Buyer and all title and interest therein shall vest in Buyer and shall be deemed to be a work made for hire and made in the course of the Services rendered.

(b) Definition of Confidential Information. "Confidential Information" means with respect to Buyer (including its Affiliated Entities, as applicable) information relating to Buyer's subscribers; prospective subscriber leads; sales and marketing procedures and techniques; financial information; personnel management; facilities; trade secrets; affiliates; procedures; systems; software (whether object code or source code) and related documentation; equipment or network configurations; past, present, or future research or development (including information shared during ideation sessions); business affairs, or that is otherwise learned by Seller in the course of its discussions or business dealings with, or its physical or electronic access to the premises of Buyer, and that has been identified as being proprietary and/or confidential or that a reasonable person would consider proprietary and/or confidential by the nature of the circumstances surrounding the disclosure or receipt of such information. Confidential Information also includes all information concerning the existence and progress of the parties' dealings, regardless of whether any such information is marked or otherwise identified as confidential.

(c) Nondisclosure of Confidential Information. Seller shall not use or retain Confidential Information (including personally identifiable information "PII") for any purpose other than the specific purpose of performing the Services

under this Order. Except as expressly authorized herein, as reasonably necessary or appropriate to perform Seller's obligations under this Order, or by prior written consent of Buyer, which consent may be withheld in the Disclosing Party's sole discretion, Seller will not use, disclose, rent, lease, disseminate, make available, transfer, or otherwise communicate or sell to any third party any of Buyer's Confidential Information. Seller will not create or maintain data sets that are derived from or derivative works of Buyer's Confidential Information except for the purpose of performing its obligations under this Order. Seller will not permit any officer, director, employee, agent, other representative, subsidiary, affiliate, or any other person or entity acting on behalf of Seller or any third party to process Confidential Information of Buyer unless: (i) such processing is in compliance with this Order; (ii) such person or entity is bound by written, commercially reasonable, and legally enforceable confidentiality obligations; and (iii) such person or entity has a legitimate business reason and a need to know such information for purposes of this Order. Seller will be responsible for any unauthorized use or disclosure of any of Buyer's Confidential Information by any third party to whom Seller has disclosed such information. Seller will process Buyer Confidential Information only in compliance with all applicable trade secret, privacy, and data protection laws.

(d) Limitations. Confidential Information shall not include information (i) which is generally known to the public at the time of such disclosure; (ii) which becomes generally known to the public subsequent to the time of such disclosure, but not as a result of disclosure by Seller; (iii) which is legally received by Seller from a third party without restriction; (iv) which is independently developed by Seller; (v) which is approved for release in writing by Buyer whose Confidential Information is to be released; or (vi) which is demanded by a lawful order from any court or any regulatory authority empowered to issue such an order. To the extent permitted by law, Seller agrees to notify Buyer promptly of the receipt of any such order, and to promptly provide Buyer with a copy of such order. If Seller is required to disclose Confidential Information in response to a valid order by a court or other governmental body, as required by law, Seller may disclose such Confidential Information only to the extent legally compelled. Seller will be given an opportunity at its sole cost and expense to oppose any such order or to seek a protective order that protects the Confidential Information at issue before Seller complies with any such court or governmental order.

(e) Processing of PII and Sensitive Personally Identifiable Information. To the extent Seller processes PII and Sensitive Personally Identifiable Information ("SPII") which are subsets of Confidential Information, in addition to the terms contain in this Section 13, Seller agrees to comply with the Confidentiality, Privacy and Data Security requirements provided for at <https://www.uscellular.com/content/dam/uscc-static/assets/pdfs/ConfidentialityPrivacySecurityLanguage.pdf>. For the avoidance of doubt, any reference to "Supplier" in this link shall mean "Seller"; and, "USCC" shall mean "Buyer".

(f) Treatment of Confidential Information Upon Termination. Upon termination of this Order, Seller will return or securely destroy Buyer's Confidential Information (including all copies thereof) and all other papers, materials, and other property of Buyer in the Seller's possession pursuant to this Order and certify that it has returned or effectively destroyed such Confidential Information. Before destroying any of Seller's Confidential Information, if requested by Seller, Buyer will provide a copy of the same to Seller.

14. GOVERNMENTAL REGULATIONS

Seller warrants that all products delivered pursuant to this Order shall have been produced, sold, priced, and delivered to Buyer in compliance with all federal, state, municipal and local laws, rules, regulations, ordinances, and directions existing at the time of delivery. In the event Seller is a supplier of goods or services under any federal contract, Seller agrees to comply with the applicable terms and conditions set forth at <https://www.uscellular.com/content/dam/uscc-static/assets/pdfs/CombatingTraffickinginPersons.pdf>. Seller agrees, upon request, to furnish Buyer with appropriate certificates showing such compliance. Seller agrees to indemnify, defend and hold harmless Buyer, its affiliates, corporate parents, subsidiaries and partners, and all of their agents, attorneys and employees, from and against any and all claims, demands, actions, liabilities, judgments, losses, indirect, consequential or punitive damages, expenses, costs, penalties, and fines, including attorneys' fees, for injury or alleged injury of any kind to any persons, including death,

and/or for damage or alleged damage of any kind to any property arising from or in any way connected with any violation or alleged violation of any law, order or regulation.

15. CHANGES

Buyer may at any time, by written order, make changes within the general scope of this Order in any one or more of the following: (i) drawings, designs or specifications; (ii) method of shipment or packing; and (iii) place of delivery. If any such change causes an increase or decrease in the cost of, or the time required for, the performance of any part of the work under this Order, whether changed or not changed by any such order, an equitable adjustment shall be made in the price or delivery schedule, or both, and this Order shall be modified in writing accordingly. Any claim by Seller for adjustment under this clause must be asserted in writing within thirty (30) days of receipt by Buyer of the notification of change; Buyer may, if it decides that the facts justify such action, receive and act upon any such claim asserted at any time prior to final payment under this Order; provided, however, that nothing in this clause shall excuse Seller from proceeding with this Order as changed.

16. WAIVER-MODIFICATIONS

Any failure of Buyer to enforce or require strict performance by Seller of any terms or conditions of this Order shall not constitute a waiver thereof by Buyer, and Buyer may at any time avail itself of the remedies Buyer may have for any breach of the terms hereof. This Order is intended by the parties as a final expression of their agreement and as a complete and exclusive statement of its terms. No course of prior dealings between the parties and no usage of trade shall be relevant or admissible to supplement, explain, or vary any of the terms set forth herein. Acceptance of, or acquiescence in, a course of performance rendered under this or any prior agreement shall not be relevant or admissible to determine the meaning of this Order even though the accepting or acquiescing party has knowledge of the nature of the performance and an opportunity to make objection. No representations, understandings, or agreements have been made or relied upon in the making of this Order other than those specifically set forth herein. This Order shall be modified only by a writing signed by both parties or their duly authorized agents except that Buyer reserves the right unilaterally to correct any clerical or typographical errors.

17. CHOICE OF LAW

The validity, construction and enforcement of this agreement shall be determined and governed by the internal laws of the State of Illinois.

18. INDEMNIFICATION, HOLD HARMLESS AND RELEASE

(a) Seller hereby agrees to indemnify, defend and hold harmless Buyer, its affiliates, agents and employees, and any end-users against all liabilities, obligations, claims, loss, damages, fines, penalties, and expense caused or created by Seller, its subcontractors, or the agents and employees of either, whether negligent or not, arising directly or indirectly out of or incident to the performance of this Order and for injuries or alleged injuries arising out of the use by Buyer or others of the goods supplied hereunder.

(b) Seller hereby agrees to indemnify, defend and hold harmless Buyer against any legal action brought against Buyer based on a claim that the goods or services supplied by Seller infringes a United States patent, copyright, trademark or trade secret of a third party, and Seller will pay any final judgment and all costs, damages or attorney's fees against Buyer in any such action attributable to any such claim or incurred by Buyer through settlement of such claim. Should the goods or services become, or in Seller's opinion be likely to become, the subject of any such infringement claim, Buyer shall permit Seller, at Seller's option and expense, to (i) procure for Buyer the right to continue using the goods and/or services, or (ii) replace or modify the goods and/or services so that they become non-infringing and maintain the same functionality, or (iii) terminate the right to use the goods and/or services, whereupon Seller will refund to Buyer all fees

paid by Buyer for such goods and/or services.

(c) Seller agrees that, if this Order calls for any work to be done on premises owned, leased or occupied by Buyer (i) Seller shall indemnify and save harmless Buyer and the owner of such premises against any liability to subcontractors or other third persons under the mechanics, materialmen, labor or other applicable lien laws of the state in which the work is to be performed, and (ii) the last payment called for hereunder may, at Buyer's option, be made only after Seller shall have first delivered to Buyer an executed contractor's release.

(d) Seller hereby agrees to indemnify, defend, and hold harmless Buyer and its respective officers, directors, agents, and employees from and against any and all liabilities, third-party claims, costs, damages, expenses, attorneys' fees, computer forensic examinations, costs of notifications, and/or amounts required by law or payable under any judgment, verdict, court order, fine, or settlement (collectively "Losses"), to the extent such Losses are a result of: (i) a Data Security Incident; or (ii) Seller's failure to comply with any other obligation in the Confidentiality, Privacy and Data Security requirements provided for at <https://www.uscellular.com/content/dam/uscc-static/assets/pdfs/ConfidentialityPrivacySecurityLanguage.pdf>. A "Data Security Incident" means the actual or reasonably suspected (a) unauthorized access, acquisition, exfiltration, disclosure, theft, loss or misuse of Buyer Confidential Information, or (b) any other inadvertent, unauthorized, or unlawful Processing of Buyer Confidential Information that compromises its security, confidentiality, or integrity, or otherwise creates a substantial risk of identity fraud or theft, regardless of the form of the Confidential Information.

(e) Seller shall be responsible for Losses pertaining to SPII including Seller bearing all costs associated with: (i) conducting the investigation of any Data Security Incident by outside professionals of Buyer's choice in its sole discretion (including computer forensic analysts, accountants, and outside legal counsel); (ii) notifying individuals, regulators, and others, as Buyer reasonably determines if required by law, industry standards, or payment card industry standards; (iii) Seller providing all individuals affected by the Data Security Incident with identity theft protection that is equivalent or better than credit monitoring or protective service for a period of at least (2) years, which includes automatic, daily monitoring of all three credit bureaus, fraud victim assistance, \$1,000,000 in identity theft insurance with no deductible where allowed by law, a 24x7 help desk accessible via toll-free telephone number, and free credit reports; (iv) establishing an information website for individuals if requested by Buyer; and (v) Seller providing all individuals affected with any other further remedial actions required under applicable law.

19. AFFIRMATIVE ACTION

As a condition of doing business with Buyer, Seller must be in compliance with applicable federal regulations on affirmative action implementing Executive Order 11246 as amended; Section 503 of the Rehabilitation Act of 1973, as amended; and the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended and Executive Order 13672. Buyer and Seller hereby incorporate the requirements of 41 C.F.R. §§ 60-1.4(a)(7), 60- 250.5(a), 60- 300.5(a), and 60-741.5(a), by reference if applicable. The Executive Order 13496: Notification of Employee Rights Under Federal Labor Laws set forth in 29 Code of Federal Regulations Part 471, Appendix A to Subpart A is hereby incorporated by reference. **Buyer and Seller shall abide by the requirements of 41 CFR § 60-741.5(a). This regulation prohibits discrimination against qualified individuals on the basis of disability, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified individuals with disabilities. Buyer and Seller shall abide by the requirements of 41 CFR § 60- 300.5(a). This regulation prohibits discrimination against qualified protected veterans, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans.**

20. RIGHT OF OFFSET

Seller agrees that in the event it fails to meet any obligation relating to the provision of goods and/or services, Buyer

may immediately offset any amounts due Seller against any amounts Buyer or any of its affiliates owes Seller (or an Affiliated Entities) under any other Agreement. This provision shall apply regardless of the filing of any bankruptcy or receivership proceeding by Seller. For purposes of this provision, "affiliates" is defined as: (i) Any parent corporation or other controlling entity of Buyer; (ii) Any subsidiary corporation or other entity controlled by Buyer; (iii) Any other corporation or entity which is owned or controlled by a parent, a subsidiary, or other entity which is similarly affiliated with Buyer; and (iv) Any corporation or other entity which acquires all or a substantial portion of Buyer's assets and which continues the general business conducted by Buyer.

21. TAXES

(a) Buyer and Seller will be responsible for the timely reporting and payment of all taxes legally applicable to and assessable on Buyer and Seller, respectively, in connection with this Order, and any services, labor, or materials furnished by Seller under this Order, including: (i) sales, use, occupation, excise, value-added, business, service, goods and services, consumption, and other similar taxes; (ii) withholding and employment-related taxes and fees; (iii) franchise and property taxes; (iv) customs and duties and other ad valorem taxes and government fees; and (e) its own income taxes.

(b) With regard to taxes paid by Seller in Section 21(a)(i), Buyer will bear the burden of United States federal, state, and local sales, use, and similar taxes imposed on Buyer's purchase/use of property and Buyer's receipt of Services ("U.S. Transaction Taxes"). U.S. Transaction Taxes will be separately stated on Seller's invoices and will be in addition to other charges.

(c) Seller will bear the burden of all other foreign and United States taxes imposed in connection with the transactions contemplated by this Agreement other than: (i) U.S. Transaction Taxes; (ii) withholding and employment-related taxes and fees of individuals not considered Seller's employees or subcontractors under this Agreement; and (iii) Seller's own United States (federal, state, and local) franchise, property, and income taxes.

(d) Buyer may withhold from any payments due Seller and remit to the relevant taxing jurisdictions any tax required by law to be withheld and remitted. If Buyer does not withhold based on exemption information provided by Seller in accordance with Section 21(f), Seller will remain responsible for any such unwithheld taxes later assessed against Buyer.

(e) Each party will promptly reimburse the other party for any tax paid by such other party but for which such party is to bear the burden.

(f) The parties will cooperate in good faith to minimize taxes to the extent legally permissible including the timely provision to the other party of any resale exemptions, multiple points of use certificates, treaty certifications, and other exemption information reasonably requested by the other party.

(g) Except as provided in Section 21(h), as used in this Section 21, the word "tax" or "taxes" includes interest imposed thereon and penalties imposed with respect thereto.

(h) Notwithstanding the foregoing, Buyer will not bear the burden of interest and penalties resulting from Seller's failure to withhold taxes or to charge Buyer taxes or from Seller's failure to timely and properly file any related tax or other jurisdictional filings, except where such failure is due to an action or inaction by Buyer.

22. ELECTRONIC DOCUMENTS

Buyer hereby gives notice of its right to convert this Order and any related documents to electronic format and retain this Order solely in an electronic format. Buyer may provide this Order in electronic form or may provide a reproduction of this Order from its electronic copy in the event of any dispute regarding the rights and obligations of the Buyer and

Seller under this Order. Buyer and Seller agree that any document in electronic format or any document reproduced from an electronic format shall not be denied legal effect, validity, or enforceability and shall meet any requirement to provide an original or hard copy.

23. INSURANCE

Seller shall have adequate insurance at all times at its own expense which coverages shall include, but are not limited to, the following: Commercial Workers' Compensation Insurance as required by law; Commercial General Liability Insurance with a minimum combined single limit of \$1,000,000/ \$2,000,000 aggregate covering personal injury, products liability and property damage; Employer's Liability Insurance with a minimum combined single limit of \$1,000,000; and Commercial Automobile Liability Insurance for any motor vehicle, covering bodily injury and property damage with a minimum combined single limit of \$1,000,000 per occurrence. Seller shall provide Buyer with certificates of insurance evidencing the required coverage. The foregoing liability insurance shall name Buyer as an additional insured and the certificates shall evidence such on their face. Seller will ensure that Seller's subcontractors, if any, that may enter upon Buyer's premises maintain substantially similar insurance and agree to provide to Buyer, if requested, certificates or other adequate proof of such insurance.
