

Purchase Agreement for State Tax Credits

This Purchase Agreement for State Tax Credits ("Agreement") is dated as of January __, 2026 by and between **Ozark Services, Inc.**, with its principal place of business at 233 South Patterson Avenue, Springfield, MO 65802 ("investor"), and **Pinellas County, a subdivision of the State of Florida** with its principal place of business at 315 Court Street, Clearwater, FL 33756 ("Owner").

In consideration of the mutual promises of the parties hereto and other valuable consideration, the receipt of which is mutually acknowledged, the parties agree as follows:

Project: Zero Corporation Site - Largo, FL

Voluntary cleanup of a Brownfield site which qualifies for Tax Credits as described below

Tax Credits: Eleven (11) Florida Voluntary Cleanup Tax Credit Certificate in the amount of \$360,933.64 ("Tax Credit Certificate") issued as follows:

Cert #	BF Site #	Issued Date	Amount
1195	521601001	7/14/2021	\$46,330.31
1565	521601001	7/10/2023	\$36,740.14
1634	522101001	7/11/2023	\$69,896.87
1775	521202000	8/1/2023	\$48,731.43
1785	521601001	8/1/2023	\$31,525.63
1825	522101001	8/1/2023	\$44,989.09
1982	521601001	7/24/2024	\$54,524.85
1984	521202000	6/19/2025	\$4,648.75
2131	521202000	6/26/2025	\$6,027.25
2159	522101001	6/26/2025	\$2,035.25
2160	520801002	6/26/2025	\$15,484.07

Statutory Authority: Section 376.30781 of the Florida Statutes

Owner: Pinellas County Public Works Department

Administering

Agency: Florida Department of Environmental Protection, Division of Waste Management ("FDEP")

Investment

Structure: The Owner has expended costs integral to the rehabilitation of the Project site. Such costs, as certified by an independent CPA, have qualified for Tax Credits under the statute, and the FDEP has issued or will issue Florida

Voluntary Cleanup Tax Credits as described above. Owner agrees to sell such Tax Credit Certificate, and Investor will purchase the Tax Credit Certificate, in the amount and in the manner described herein. Investor will have no interest in or liability arising from the Project, other than the right to use the Tax Credits so transferred.

Purchase Price: \$332,058.95 (provided, however, if the total face amount on the Tax Credit Certificate transferred is other than \$360,933.64, the Purchase Price shall be \$0.92 for each dollar of tax credit available to be transferred to Investor and shown on the new Tax Credit Certificate).

Transaction

Expenses: Each party will pay for its own legal and other expenses incurred in this transaction, if any.

Both parties acknowledge that Cherrytree Consulting, LLC ("Cherrytree") is the only party that has acted as broker in bringing the two parties together in this transaction. Cherrytree will be paid a fee by Owner; Investor shall have no obligation to Cherrytree.

Due Diligence: Investor is entitled to, and Owner agrees to provide, certain due diligence materials for the Tax Credit Certificate including but not limited to a copy of the Applicant's Affidavit, the CPA Certification, and the Technical Professional Certification from each VCTC application to the FDEP and a copy of the Tax Credit Certificate (collectively, the "Due Diligence Materials"). Such Due Diligence Materials shall be provided by Owner to Investor upon execution of this Agreement.

Investor represents that it will proceed diligently with its due diligence review and will act in good faith to complete this transaction in a timely manner, and will notify Owner in writing that it either will or will not proceed with the purchase no later than ten (10) days after Investor's receipt of all the Due Diligence Materials (the "Inspection Period").

If Investor, in Investor's sole and absolute discretion, for any reason or no reason whatsoever, is not satisfied with the results of its review of the Due Diligence Materials prior to the expiration of the Inspection Period then, in such event, Investor may terminate the Agreement by giving written notice of termination to Owner prior to the expiration of the Inspection Period, with a copy to Cherrytree.

Transfer

Procedure:

If Investor does not so terminate this Agreement prior to the expiration of the Inspection Period, then Investor shall give notice of its acceptance in writing to Owner, with a copy to Cherrytree.

Owner shall submit a request to FDEP to transfer the Tax Credit Certificate and authorize FDEP to issue a new tax credit certificate ("New Certificate") to Investor or its designated transferee, as directed by Investor, in accordance with the transfer provision of the Statute, with delivery as directed by Investor. Transfer designee information and delivery instructions are listed in Exhibit A, attached. Owner shall use email to submit the Tax Credit Certificate and transfer instructions to the FDEP. Owner shall copy Cherrytree on the email submittal.

The FDEP is expected to issue the New Certificate to Investor within fifteen (15) days of its receipt of the transfer instructions.

Upon receipt of the New Certificate, Investor shall give notice to Cherrytree that it has been received in good order. Investor shall deliver the Purchase Price to Owner within five (5) days of receipt of the New Certificate. Owner shall promptly give notice to Cherrytree confirming receipt of funds.

Investor shall have the option to terminate this Agreement if Owner fails to submit to FDEP the request to transfer the Tax Credit Certificate within ten

(10) days of Investor's approval of the Due Diligence, or if FDEP fails to issue the New Certificate by May 31, 2026.

In the event that a New Certificate is issued incorrectly, Owner and Cherrytree will work with FDEP to issue a corrected certificate ("Corrected Certificate"). If the FDEP is unable or unwilling to correct such errors or otherwise deliver a New Certificate or a Corrected Certificate on or before May 31, 2026, then Investor shall pay the pro rata share of the Purchase Price for only the tax credits successfully transferred, if any.

Upon receipt of their respective funds and the New Certificate in correct form and amount, all parties will be satisfied and no further actions are required, subject to the provisions of this Agreement which survive the sale.

Owner

Representations: Owner represents that it is familiar with the rules and regulations relating to the issuance of the Tax Credits, and that it has engaged adequate legal representation with respect to the requirements under state and federal regulations, and the transfer of the Tax Credits to Investor.

Owner represents that it will proceed diligently in effecting the transfer of the Tax Credits, and will act in good faith and in accordance with the regulations of FDEP.

In the event that the Florida Department of Revenue disallows any portion of the Tax Credits for reasons related to the credit generation and not the Investor, then the Owner shall repay that portion of the Purchase Price relating to such disallowed Tax Credits.

Owner acknowledges that it currently controls the Project and will control the allocation of Tax Credits related to such Project, and expects to do so through the completion of the transaction contemplated herein. Owner acknowledges that no agreement exists, written or otherwise, which would adversely affect its ability to enter into this Agreement, and to timely complete the transaction contemplated herein.

Investor

Representations: Investor is purchasing the Tax Credits for its own account, for investment purposes only and not with a view to the resale or distribution thereof except to an entity affiliated with Investor. Investor acknowledges that the statute prohibits any subsequent transfer of the Tax Credit Certificate except through merger or acquisition.

Investor acknowledges that the Tax Credits have not been registered under the Securities Act of 1933, as amended (the "Act") or any state securities laws and are being offered and sold in reliance upon exemptions from such registration.

Investor has not relied upon any representations or other information (whether oral or written) other than as contained in any documents so furnished to it by Owner or contained herein.

Investor is an "accredited investor" as that term is defined in Rule 501 of Regulation D, promulgated by the Securities and Exchange Commission, under the Act.

Investor has the financial wherewithal readily available to purchase the Tax Credit Certificate as contemplated herein and represents that no agreement exists, written or otherwise, which would adversely affect its ability to enter into this Agreement, and to timely complete the transaction contemplated herein.

Investor agrees to indemnify and hold Owner harmless for any loss or damage incurred as a result of Investor's bad faith, misrepresentation, or fraud, but in no event shall the amount of this indemnity exceed the Purchase Price.

**Submissions &
Reporting:**

Owner shall provide all such material as is necessary to file with the Florida Department of Revenue to claim the Tax Credits, including but not limited to the Tax Credit Certificate.

Confidentiality:

Subject to the Florida Open Records Law, no party shall disclose either the existence or the terms of this Agreement to any third party or any confidential, proprietary or non-public information provided to Investor or Owner in connection with or pursuant to this Agreement ("Confidential Information"), or use such information for any purpose other than in connection with the transactions contemplated by this Agreement without the prior written consent of the Owner or Investor, and all such information shall be disclosed only as reasonable necessary to (i) members, officers, brokers, accountants or attorneys of Investor or Owner (collectively, "Representatives"), and (ii) as required by law, court order or regulatory agency or in a legal proceeding when such information is the subject of a subpoena or other similar requests for information; provided, that, in the case of clause (i), the Representative agree to be bound by the terms of this Section, and in the case of clause (ii), prior written notice of such disclosure shall be furnished to Owner or Investor, as the case may be, as soon as practicable in order to afford Owner or Investor an opportunity to seek a protective order; it being understood and agreed that if Owner or Investor is unable to obtain or does not seek a protective order prior to such time that disclosure of such information is due from the disclosing party, the disclosure of such information as to which legal counsel has advised is legally required to be disclosed may be made. Owner and Investor agree that it will be responsible for any disclosure of Confidential

Information by the Representatives that would constitute a breach of this Section if made by such party. Owner and Investor acknowledge that Owner or Investor may be required to provide copies of this Agreement to the FL DEP and agrees that copies may be provided to such office if requested. Notwithstanding anything to the contrary set forth in this Agreement, any obligations of confidentiality contained in any provision of this Agreement shall not apply to the tax structure or tax treatment of the transaction contemplated by this Agreement and any and all aspects of any transactions related to such tax structure or tax treatment ("Transaction"), and each party hereto (and any employee, representative or agent of any party hereto) may disclose to any and all persons, without limitation of any kinds, the tax structure and tax treatment of the transaction.

Notices:

Any notices or demand to be given or that may be given hereunder shall be in writing and shall be

- (i) delivered by hand delivery,
- (ii) delivered through the United States mail, postage prepaid, certified, return receipt requested,
- (iii) delivered through or by Federal Express, Express Mail or other expedited mail or package service, or
- (iv) via email, addressed to the parties as follows:

Owner: Dan Nedvidek, P.G.
Pinellas County
Brownfield Program Manager
400 S. Ft. Harrison Avenue, 4th Floor Clearwater, FL
33756
Email: DNedvidek@pinellascounty.org

Investor: Leslie Skorick
Senior Director of Tax and Relations
233 South Patterson Avenue
Springfield, MO 65802
Email: lskorick@oreillyauto.com

Cherrytree: Melina Ambrosino
Cherrytree Consulting, LLC
287 Auburn Street
Newton, MA 02466
Email: Melina@cherrytree-group.com

Entire Agreement;
Successors; Venue:

This Agreement sets forth the entire agreement of the parties and may not be modified except in writing executed by the parties hereto or their authorized representatives. This Agreement shall inure to the benefit of and be legally binding upon the parties hereto and their respective legal representatives, successors and assigns. This Agreement shall be governed by Florida law.

Counterparts:

This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument; and any party or signatory hereto may execute this Agreement by signing any such counterpart and delivering an original copy to the other party.

Miscellaneous:

No failure or delay by a party in exercising any right hereunder or any partial exercise thereof shall operate as a waiver thereof or preclude any other or further exercise of any right hereunder. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provisions of this Agreement, which shall remain in full force and effect.

In consideration of Investor's interest described herein, Owner grants to Investor the exclusive right to complete such transaction, and shall not engage in any discussion about the sale or transfer of the Project's Tax Credits, or its interest in it, until the earliest to occur of:

- (a) Investor completing the transaction contemplated herein,
- (b) Investor informing Owner in writing of its decision not to proceed with the transaction, or
- (c) May 31, 2026.

[Signature page follows]

Investor:

Ozark Services, Inc.

FEIN: 43-1947192

By: *Leslie Skorick*

Name: Leslie Skorick

Title: Senior Director of Tax and Investor Relations

Date: 2/10/26

Owner:

Pinellas County, Florida

FEIN: 59-6000800

Pinellas County Florida, a political subdivision of the State of Florida.

By: *Dave Eggers*
Signature

Name: Dave Eggers

Typed, printed or stamped

Title: Chair

Date: March 24, 2026.

ATTEST: KEN BURKE, CLERK

By: *Ken Burke*



Exhibit A

**FL VCTC Certificate Transfer Request
Required Transferee Information**

The following information will be included in Owner's Letter of Instruction to the FDEP for the transfer of the VCTC Certificate:

Transferee Name:	Ozark Services, Inc.
Transferee FEIN:	43-1947192
Transferee Contact Name:	Leslie Skorick
Transferee Contact Email:	lskorick@oreillyauto.com
Transferee Contact Phone Number:	(417)874-7142