

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Equinix, Inc.		2 Issuer's employer identification number (EIN) 77-0487526	
3 Name of contact for additional information Paul Zhu	4 Telephone No. of contact (650) 598-6000	5 Email address of contact pzhu@equinix.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact One Lagoon Drive, Fourth Floor		7 City, town, or post office, state, and Zip code of contact Redwood City, CA 94065	
8 Date of action 11/25/2014		9 Classification and description Common Stock, \$0.001 par value	
10 CUSIP number 29444U502* See Statement A	11 Serial number(s)	12 Ticker symbol EQIX	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On November 25, 2014, Equinix paid to shareholders of record as of the close of business on October 27, 2014 a special distribution in a combination of Equinix common stock and cash. Shareholders could elect to take the distribution either all in cash or all in stock (subject to payment of cash in lieu of any fractional shares distributed), but the total amount of cash to be distributed was limited to \$83,200,000 (out of nominal value of \$416,000,000), and so shareholders who elected cash received a combination of cash and stock. The distribution was a distribution to which Internal Revenue Code ("Code") Sections 301 and 305(b) apply, and a portion of the distribution exceeded Equinix's current and accumulated earnings and profits.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ See Statement A

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ See Statement A

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Code Sections 301(c), 305(b), and 316

18 Can any resulting loss be recognized? ▶ _____
No loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
The distribution and adjustments to basis should be taken into account by holders of Equinix common stock as of November 25, 2014.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ _____ Date ▶ _____
Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

EQUINIX, INC.

FEIN: 77-0487526

STATEMENT A TO FORM 990

Part I, Line 10

Effective January 23, 2015, the CUSIP number for Equinix, Inc.'s common stock has been changed to 2944U 700.

Part II, Line 15

For each share of common stock for which a distribution was received, a shareholder:

- that elected stock received a distribution of \$7.643813, consisting of 0.033743 shares of common stock (valued at \$226.53 per share, the closing price on November 25, 2014);
- that elected cash received a distribution of \$7.622772, consisting of \$2.274188 cash and 0.023611 shares of common stock (also valued at \$226.53 per share).

The value of the distributions to shareholders differs due to an excess of the share price on the distribution date over the formula share price used to determine the number of shares to be distributed. See Treas. Reg. § 1.305-1(b)(1).

A proportionate amount of the value of the distribution received by a shareholder is a return of capital as determined under Line 16 below. The return of capital reduces the basis of a share with respect to which the distribution was paid, and if the amount of reduction exceeds a holder's basis in the share, the excess is treated as gain from the sale or exchange of the share.

Part II, Line 16 (See Next Page)

Part II, Line 16

A. Value of stock distributed (including fractional shares)	\$335,854,171
B. Cash distributed (excluding payments in lieu of fractional shares)	\$83,224,281
C. Total distributed (A + B)	\$419,078,452
D. Aggregate current and accumulated earnings and profits allocable to the special distribution	\$360,000,000
E. Excess of total distribution over earnings and profits, which is the return of capital (C - D)	\$59,078,452
F. Return of capital as a percentage of the total distribution (E/C)	14.09723%

Based on the percentage of return of capital determined in Line F above, for each share of common stock for which a distribution was received, a shareholder:

- that elected stock received a return of capital of \$1.077566;
- that elected cash received a return of capital of \$1.074600.