February 26, 2024

Re: Comment on Proposed Guidance for Clean Hydrogen Production Credit

To Whom It May Concern,

I am writing on behalf of the Crow Tribe to express the tribe's support for the proposed regulations for the 45V Clean Hydrogen Production Credit, as laid out in the <u>December announcement</u> from the U.S. Department of the Treasury (Treasury) and Internal Revenue Service (IRS).

The Crow Tribe is committed to developing energy resources for the benefit of tribal members. The expansion of fugitive methane capture practices, especially the capture and utilization of coal mine and coal bed methane, can stimulate economic growth and create thousands of good-paying jobs. The Crow Reservation's unemployment rate sits at approximately 70%, significantly higher than the <u>current unemployment rate</u> in Montana. Fugitive methane capture and potential hydrogen production applications will support job creation for the Crow people who have been impacted by historical barriers to economic development faced by Indian tribes.

Thank you for considering our comments and focusing on our issues. We strongly encourage the Treasury to include a coal mine methane pathway in clean hydrogen production to provide economic opportunity to the people that need it most.

C.J. Stewart

Energy Director, Crow Tribe