Universal Hydrogen Co. 3914 West 120th Street Hawthorne, CA 90250



February 23, 2024

Dear Sir or Madam.

Universal Hydrogen Co. is dedicated to the mission of decarbonizing aviation through the use of green hydrogen. As a hydrogen fuel services provider, we employ unique modular hydrogen delivery technology tailored for both aircraft and ground service equipment (GSE).

The transition to zero-carbon fuel promises significant benefits, including mitigating aviation's impact on climate change, enhancing air quality and reducing noise pollution for airport-adjacent communities, and decreasing dependence on foreign oil.

Universal Hydrogen will be a large offtaker of green hydrogen for aviation and is constantly striving to expand the hydrogen's value chain endeavors in producing competitive green hydrogen. Airlines, aircargo, and airport ground operations generate significant demand in various regions across the US, including California, MidWest, the NorthEast, and Texas, and our ambition extends beyond these areas.

Meeting the potential hydrogen demand of the aviation industry necessitates substantial quantities of green hydrogen to maintain price competitiveness with alternative fossil fuels and ensure supply reliability. Therefore, Universal Hydrogen strongly supports the government's efforts to bolster green hydrogen production through its 45V Credit for Production of Green Hydrogen. However, the currently proposed guidance rules are overly stringent and currently impede the rapid development of a mature hydrogen industry throughout the United States. To meet the low carbon hydrogen demand, it is of the utmost importance to have the flexibility to use existing low carbon electricity. The concept of "additionality" restricts green hydrogen to new renewable power generation, therefore excluding existing large infrastructures producing today low carbon competitive electricity, such as nuclear plants and hydropower. Imposing "additionality" significantly jeopardizes the ability to produce low carbon hydrogen in many regions of the United States, including the

MidWest and the NorthEast.

As a large offtaker for hard to abate transportation, we advocate for the removal of the additionality rule in the IRA PTC guidance so that, together, we can achieve our mutual objectives of decarbonizing the United States.

Sincerely,

Arnaud Namer

Chief Operating Officer

· Universal Hydrogen Co.