Statement of Work

nZero, Inc.
50 South Virginia Street, 3rd Fl.
Reno, NV 89501

Exhibit B: Statement of Work

This Statement of Work ("**SOW**") for onboarding requirements, onboarding approach, customer success and support management (the "**Onboarding Services**") is entered into by and between nZero, Inc. ("**nZero**") and the entity identified in the signature block below ("**Customer**"). This SOW will be deemed effective as of the last date of signature below (the "**Effective Date**"). This SOW is a part of, and subject to the terms of the Master Subscription Agreement between nZero and Customer.

ORDER FORM SECTION COPIED BELOW

Key Order Information

Customer	Truckee Tahoe Airport District	**Contact Name**	Robb Etnyre
Offer Issued	April 27, 2023	**Contact Email**	robb.etnyre@truckeetahoeairport.com
Offer Valid	May 31, 2023	**Contact Phone**	(530) 587-4119 Ext. 105
Issued By	Caroline Decker		
Quote #	Q-000494		

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1. CUSTOMER ONBOARDING REQUIREMENTS

1.1. Master List of Locations and Sites

In order to accurately integrate locations and sites into the platform and track all utility data associated with each site, nZero will require the customer to provide a master list of locations/departments, sites, utilities, square footage and utility login credentials associated with each location and site.

Site #	Site Name	Scope 1	Scope 2	Water	Sq. Footage
1	Admin Building / Terminal	Yes	Yes	Yes	
2	Self Service Fuel Tank	Yes	Yes	Maybe	
3	East Apron	Yes	Yes	Maybe	251,000
4	Terminal Apron	Yes	Yes	Maybe	183,000
5	West Apron	Yes	Yes	Maybe	144,000
6	South Apron	Yes	Yes	Maybe	404,000
7	Maintenance Building	Yes	Yes	Yes	
8	Fuel Storage Facility	Yes	Yes	Yes	
9	T-Hangars	Yes	Yes	Maybe	
10	Executive Hangars	Yes	Yes	Maybe	
11	AWOS 3	Yes	Yes	Maybe	
12	2-Box VASI	Yes	Yes	Maybe	
13	Glider Operations Area	Yes	Yes	Maybe	
14	Old Maintenance Shop	Yes	Yes	Yes	
15	Wash Rack	Yes	Yes	Yes	
16	Truckee Fire Protection District Station	Yes	Yes	Yes	
17	Water Tank	Yes	Yes	Yes	
18	Rental Car Facility	Yes	Yes	Yes	
19	Warehouse	Yes	Yes	Yes	
20	Hangar 1	Yes	Yes	Yes	
21	Hangar 2	Yes	Yes	Yes	

22	Long-Term Auto Parking	Yes ▾	Yes ▾	Yes ▾	

The customer will designate one point of contact responsible for collecting all Master List information and serve as the primary contact for nZero to obtain utility account and billing information for all locations and sites. nZero will provide a template and specific repository drop site for the customer to submit this information.

1.2.   Emissions Complexity Guide

The amount of work required to accurately report on emissions depends on the accessibility and structure of the source data. We grade the complexity of reporting on emissions on a scope-by-scope basis and aim to report on a historical and ongoing basis.

Complexity Factors Used for Grading

Granularity
Granularity of the data inputs available from the customer. nZero supports conditional statements (ie. If-then) used to hierarchically determine the calculation method, with the highest level of precision & accuracy as the preferred method.
- Known Use Method based on monthly electric bills or electric meter records that provide the number of kilowatt-hours of electricity consumed. Most accurate & preferred.
- Area Method based on the entity's share of the building's floor space and total electricity consumption - less accurate.
- Average Intensity Method based on inability to receive information about electricity use from an electric utility and the customer is unable to obtain information about the building's electricity use. Least accurate & not preferred.

Accessibility
Degree of accessibility and ability to automate integrations of a customer's ongoing Scope 1 and Scope 2 data. This is dependent on the sophistication of the utility providers, meters at the site and level of access provided by the customer.
- API/BMS Application Programming Interfaces/ Building Management System. These integrations refer to nZero's ability to integrate the platform with a utility or customer's systems in order to collect and display data 24/7 at the most granular level for customers on the platform.
- SMI Sub Meter Integration allows nZero to collect and display the sub meter data in near real time at the most granular level for customers.
- DSA Data Sharing Applications include Green Button, Energy Star Portfolio Manager or other similar type of data sharing application. nZero is dependent on the data contained in these applications.
- Interval via CSV Limited automation, but once uploaded into the nZero platform, will display data at the most granular level.
- Utility Logs/LOA Utility login credentials data will be shown in the nZero platform on a monthly level.
- PDFs PDFs of bills directly from the customer offer little to no automation and data will be shown in the platform on a monthly level.
- Misc. Other data sources from the customer allow for no automation and data will be shown in the nZero platform at the frequency provided by the customer.

1.3.   Scope 1 Emissions

Scope 1 emissions include direct, stationary fuel, and fleet sources an organization owns or controls directly (e.g. burning fuel in a fleet of vehicles). Below, is an inclusive list of all Scope 1 emissions that can be tracked and customer requirements to enable nZero to integrate these emissions into the platform.

Combustion	Description

Type	
Mobile	For fleet emission tracking, nZero will need a master list of every vehicle to be tracked, including on-road and off-road. Each vehicle should be associated with a site in the master list. For each vehicle to be tracked, nZero will need the following attributes: vehicle name, vehicle vin, vehicle engine type (gasoline, diesel, electric, etc). In order for data collection to occur, nZero will need to have access to the vehicle telematics software that will provide the following data: vehicle vin, vehicle miles driven, and gallons of gas (type of gas specified). If a telematics solution does not exist, nZero will need to have the available data (purchase records, fleet inventory, miles driven, fuel purchased, etc) for each vehicle uploaded to a shared repository on a monthly basis.

Stationary	*Natural Gas*
	nZero will require the customer to identify which properties in the master list that are served by natural gas. For each property that is served by natural gas, nZero will need to know the name of the natural gas utility. Depending on the data source determined by the data precision hierarchy, the customer may be required to send a letter of authorization to each natural gas utility and request a utility portal login credential on behalf of nZero. For each property identified, nZero will need the most recent 12 months of utility bills. For those properties served by natural gas, nZero will need to know the following attributes: building name (indexed to the name in the master list), natural gas account number, and natural gas meter number (if applicable). nZero will automate the ingestion of the natural gas data if the utility has the sophistication to do so. If the utility does not, nZero will need the designated point of contact to upload a copy of the utility bill to a shared repository on a monthly basis no later than 10 days after receipt of the bill.
	
	Additional Sources
	Combustion of fuels in stationary (non-transport) sources may come from boilers, heaters, furnaces, kilns, ovens, flares, thermal oxidizers, dryers, and any other equipment or machinery. nZero will require the customer to provide a complete inventory of all stationary fuel combustion sources with accompanying fuel consumption data by fuel type in terms of physical units or data on the physical quantity of fuel purchased.
	
	Fugitive Emissions
	For refrigerant tracking, nZero will require the customer to provide an inventory of equipment and identify any new equipment that was installed during the reporting period or any pieces of equipment that were disposed of during the reporting period. Required data can come from inventory records, purchase records, repair reports, service records, and disposal records.
	
	Inventory Requirements
	● Type of Equipment (nZero can provide equipment category list)
	● Number of Unit
	● Refrigerant or Fire Suppressant Used
	● Total Refrigerant or Fire Suppressant Charge for the Equipment (lb.)
	● For refrigeration and air conditioning equipment, the additional information is required:
	  ○ Annual Leakage Rate (%)
	  ○ Percent of Capacity Remaining at Disposal (%)
	  ○ Recovery Efficiency (%)

1.4.   Scope 2 Emissions

Scope 2 emissions include indirect, purchased electricity (GHG emissions occurring as a consequence of the use of grid-supplied electricity, heat, steam and/or cooling). Below, is an inclusive list of all Scope 2 emissions that can be tracked and customer requirements to enable nZero to integrate these emissions into the platform.

Emissions Factor	Description
Electric	nZero will require the customer to provide the most recent 12 months of bills for each property listed in the master list. The collection of bills should be inclusive of all electric utilities and third-party suppliers identified in the master list. For those same properties, nZero will need to know the following attributes: building name (indexed to the name in the master list), electric account number, and electric meter number. Depending on the data source determined by the data precision hierarchy, nZero may require the customer to send an LOA to each electric utility and request a utility portal login credential on behalf of nZero. nZero will validate the master list with the utility to confirm the records are in sync. Once confirmed, nZero will initiate an automated data load for each building / property as available. nZero will automate the integration of electric data if the utility has the sophistication to do so. If the utility does not, nZero will need the building administrator or facility manager to upload a copy of the utility bill to a shared repository each month no later than 10 days after the bills are available.

1.5.   Scope 3 Emissions & Additional Resources

Scope 3 emissions include indirect, upstream and downstream activities (value chain emissions). nZero has the ability to track all fifteen categories defined by the Greenhouse Gas Protocol. Consultancy services will be required to evaluate the availability and constraints of data acquisition and the requirements needed to integrate emissions into the platform. nZero works with the best available data provided by the customer, and builds the Scope 3 calculations according to the customer's specific capabilities. These are the Scope 3 Categories included in Scope 3 calculations for the Customer.

Scope 3 Categories Included

Scope 3 Category	Definition	Complexity	Dependencies on Customer
1. Purchased goods and services -Fuel	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8	High	For Scope 3, Category 1: Fuel purchased by the Truckee Tahoe Airport District, the following data is required: - Fuel purchase records that contain as many of the following attributes: type of fuel, quantity of fuel, date of purchase, location and name of supplier or vendor, carbon intensity of the fuel (if known), mode of transportation used to transport the fuel to the airport, and distance traveled. - Proxy data and assumptions can be built into the calculation depending on data accessibility/availability.
7. Employee Commuting	Transportation of employees between their homes and their worksites during the reporting year in vehicles	High	Access to systems containing this information or Customer to complete a form provided by nZero.

	not owned or operated by the reporting company.		
11. Use of sold products - Fuel	End use of goods and services sold by the reporting company in the reporting year	High	For Scope 3, Category 11 Use of Sold Fuel, the following data is required: - Information on the fuel being sold, including the type of entity purchasing (e.g. airlines, rental cars, etc.), the quantity of fuel sold, and what equipment it is being used for. - Proxy data and assumptions can be built into the calculation depending on the data accessibility/availability.

Water- Additional Resource Tracking, Usage

nZero will require the customer to identify which properties in the master list are served by a water utility. For each property that is served by water, nZero will need to know the name of the water utility. Depending on the data source determined by the data precision hierarchy, nZero may need to have the customer send an LOA to each water utility and request a utility portal login credential on behalf of nZero. For each property identified, nZero will need the most recent 12 months of water utility bills. For those properties served by water, nZero will need to know the following attributes: building name (indexed to the name in the master list), water account number, and water meter number (if applicable). nZero will automate the integration of water data if the utility has the sophistication to do so. If the utility does not, nZero will need the building administrator or facility manager to upload a copy of the utility bill to a shared repository each month no later than 10 days after the bills are available.

2.   NZERO ONBOARDING APPROACH

The onboarding approach is based on the level of complexity per scope as identified in the master list. Complexity level is established in order to set expectations on the amount of work that both the customer and nZero will do to integrate the customers data into the platform. After all historical scope 1 and scope 2 data is provided to nZero by the customer and complexity level is established, nZero will begin onboarding the customer's data in cohorts. nZero begins with integration of historical data and then moves on to the automation of ongoing data if such automation is not limited by the utility or customer data.

2.1.   Proof of Value

nZero will onboard one location's scope 1 and 2 data as a proof of value so that the customer can receive a demo of the platform with the customer's historical data. This will happen concurrently with the rest of scope 1 and 2 historical onboarding that is determined by level of complexity.

2.2.   Historical Onboarding by Complexity & Cohorts: Scope 1 and 2

nZero will onboard scope 1 and 2 level historical data determined to be complexity level 1 in cohorts of 10 locations. The cohorts are determined by nZero and are shared with the customer. nZero will onboard scope 1 and 2 historical data determined to be complexity level 2 in cohorts of 5 locations. The cohorts are determined by nZero and are shared with the customer.

2.3. Historical Onboarding by Complexity & Cohorts: Scope 3

nZero will onboard scope 3 historical data once scope 1 and 2 historical onboarding is completed and concurrently with the ongoing scope 1 and 2 data integration.

2.4. Ongoing Onboarding

After the historical onboarding is completed, nZero will automate the data integration into the platform if such automation is not limited by utility or customer data. If automation is limited by the utility sophistication or the emission category is not utility based, nZero will require the customer to upload this data into the shared repository on a monthly basis in order for integration into the platform.

2.5. Onboarding Governance and Timeline

2.5.1. Any material delays with availability of customer or utility data will impact delivery timeline. Upon identification of a location, the customer will supply nZero with access to data from the provider no later than 15 days from the request to add location to the platform.

2.5.2. The work associated with these Onboarding Services is intended to be delivered remotely and on-site travel to Customer's site is not in scope unless otherwise stated.

2.5.3. Any Onboarding Services related to future product functionality (i.e. features or functionality that is not generally available) is considered out of scope of the Onboarding Services unless expressly described in this SOW.

2.5.4. Unless explicitly stated in this SOW, the nZero Onboarding Services team will be available only during normal business hours (9am-5pm) in the time zone where the particular team member is located.

2.5.5. Delivery of Onboarding Services outside of normal business hours requires approval from nZero leadership.

2.5.6. The first cohort Scopes 1 and 2 data will be onboarded within one month of receipt of all historical data for the entire cohort. Once the first cohort is completed, the process is repeated for each cohort. After all Scopes 1 and 2 historical data is onboard, Scope 3 data for all cohorts will be onboarded within two months of receipt of all Scope 3 historical data. Ongoing data that is not automatable will be onboarded within 15 days of receipt. Subject to change based on complexity of project.

2.5.7. The onboarding process requires a single point of contact to facilitate the onboarding process from the customer side. This person will be tasked with gathering data and participating in weekly syncs with nZero. The customer point of contact should expect to spend 25% of their time on this project during the onboarding process.

3. Professional Services

This section outlines the Professional Services for the client. Refer to ENVS Services here.

Professional Service	Description
Quarterly Land Management Emissions Report	nZero will provide quarterly reports on the GHG emissions and CO2 removal activities related to land use management of open land managed by the Truckee Tahoe Airport District. The data will inform mitigation strategies by understanding the GHG emissions and removal impacts of land management, land use change, and other CO2 removal activities. The reports will also enable the Airport District to set targets and track performance by including the above activities in GHG targets and reporting GHG inventories.

Professional Service	Description
	Deliverables: Quarterly reports on GHG emissions and CO2 removal activities related to land use management of open land managed by the Truckee Tahoe Airport District. This work will include: - Technical support for data collection, analysis, and reporting - Identification of data gaps and recommendations for filling those gaps. - Analysis of GHG emissions and CO2 removal activities related to land use management, land use change and other CO2 removal activities. - Data visualizations to aid in understanding the results and identifying trends.
Regulatory Compliance Reporting	nZero will provide comprehensive support for regulatory compliance reporting at the state and federal level for the Tahoe Truckee Airport District. This includes but is not limited to processing the airport's environmental data in the manner specified by the regulatory framework, supplying the necessary supporting materials and documentation, and performing additional data analyses as needed. nZero can also assist with the verification process for response quality and data accuracy, ensuring all materials and essential data are delivered in accordance with leading GHG accounting standards. Deliverables: - A comprehensive environmental data report, processed and presented in accordance with the specified regulatory framework. - Supporting materials and documentation for the regulatory compliance reporting. - Data analyses as needed to comply with regulatory requirements. - Assistance with the verification process for response quality and data accuracy. - Written documentation of the methodology and emission factors utilized in the reporting.

3.1.   Additional Context (Optional)

4.   OUT-OF-SCOPE & CHANGE ORDERS

Any work not specifically set forth as Onboarding Services within this SOW is out of scope of this SOW. Changes to this SOW will require a written change order signed by both parties ("**Change Order**") prior to implementation of the change. Such changes may include, for example, changes to the scope of the Onboarding Services and any corresponding changes to the estimated fees and schedule. The Change Order must describe the change, the rationale for the change and the effect the change will have on the Onboarding Services.

5. SIGNATURE

Agreed to by the parties as of the Effective Date.

nZero

Signed:

Name: Shawn Novak

Title: Chief Sales Officer

Date:

CUSTOMER

Signed:

Name: Robb Etnyre

Title: General Manager

Date: