

**Exhibit K**  
**Decommissioning Plan**  
**ECT, Inc.**

**February 15, 2021**

**DECOMMISSIONING PLAN  
MARION COUNTY SOLAR PROJECT  
MARION COUNTY, OHIO**

**Prepared for:**

**Marion County Solar Project, LLC**

**Prepared by:**



**3720 Wilder Road, Unit B, Bay City, MI 48706**

**ECT No. 20-0510**

**February 15, 2021**

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## 1.0 INTRODUCTION

Marion County Solar Project, LLC (“Marion County Solar”) contracted Environmental Consulting & Technology, Inc. (“ECT”) to prepare a Decommissioning Plan (“Plan”) for the approximately 940-acre Marion County Solar Project (“Project”) in Marion Township, Marion County, Ohio. This Plan was prepared to ensure proper decommissioning of the Project. This Plan provides a description of the decommissioning and restoration of the Project and meets the requirements of the Ohio Power Siting Board (“OPSB”).

The Project is a 100-megawatt alternating current (“MW AC”) solar facility capable of providing clean, renewable electricity to approximately 20,000 Ohio homes. The Project components will include photovoltaic (“PV”) solar panels (approximately 275,000 modules) that will be mounted on 3,700 racking systems supported by steel posts. Additional associated infrastructure will include combiner boxes, approximately 22 inverters, underground AC and direct current (“DC”) electrical collection systems, electrical collector substation with one main power transformer, point of interconnection (“POI”) switchyard, a short overhead transmission line, operations and maintenance (“O&M”) building, meteorological (“MET”) towers, SCADA system, internal gravel access roads with gated ingress/egress points and security fencing. Temporary facilities associated with construction will include a construction laydown yard, temporary construction management trailers, and stormwater management features. Collectively, the facilities listed in this paragraph comprise the “Project Facilities.”

The Project proposes a 100 MW AC solar facility that includes two separate yards: one project substation which will collect the AC runs and step the voltage up to 138kV, and one switchyard utilized by American Transmission System, Inc. to bring power to the grid. The anticipated start of construction is planned for the fourth quarter of 2022, with a commercial operation date (“COD”) of the end of the year in 2023.

The purpose of this Plan is to ensure that, upon a decommissioning event: the expiration of the operational life of the Project or abandonment of the Project, all Project Facilities will be removed, and the Project property will be restored pursuant to the agreement. As required by the OPSB a surety bond or other mutually agreed upon form of financial assurance will be issued prior to commencement of construction in the amount equal to the net cost to decommission the Project and reconstitute the land, as agreed upon by the OPSB. The decommissioning plan, the cost estimate, and the bond will be reviewed in year 10 of operations and every five years thereafter and will remain in place for the length of the land rights agreements or completion of decommissioning and restoration.

This Plan provides a description of the decommissioning activities for all facilities, including removal procedures, schedules, and planned restoration of the land. Estimated costs are provided based on the proposed 100-MW AC array design and associated infrastructure.

## **1.1 SOLAR FACILITY COMPONENTS**

The primary components of the Project include the following solar components and associated infrastructure:

- Solar panels and racking system
- Foundations and steel piles
- Combiner boxes and inverters
- Electrical cabling and conduits
- Electrical substation
- Transformer
- POI, switchyard interconnection facility
- Overhead transmission lines
- O&M building
- Met Towers
- SCADA hardware system
- Internal gravel access roads
- Gated ingress/egress points
- Security fencing

## **1.2 ANTICIPATED PROJECT LIFE**

Marion County Solar, the owner of the Project, or its successors and assigns, is responsible for the decommissioning of the Project. Utility-scale solar facilities are designed to operate for a minimum of thirty (30) years, however, the possibility exists for the Facility to operate past that given future repairs and upgrades to the technology and renewal in the energy contract. The surety bond or financial equivalent will be in place for the length of the land rights agreements with participating property owners or completion of decommissioning and restoration.

## **2.0 DECOMMISSIONING TASKS AND SEQUENCE**

Marion County Solar acknowledges that all solar components including Project Facilities as defined, constructed above ground, and any structures below-grade (as recoverable) will be removed offsite for disposal, except for (i) access roads or driveways on private property if the property owner requests in writing to Marion County Solar for such to remain and (ii) switchyard, interconnection facilities and other similar utility facilities not owned by Marion County Solar at the time of decommissioning.

Marion County Solar anticipates decommissioning and restoration activities will occur over a twelve (12) month period and will coordinate with staff prior to the start of any decommissioning activities.

All required approvals will be obtained prior to the start of decommissioning, and may include, but are not limited to the following:

- United States Army Corps of Engineers (“USACE”) maintains jurisdiction over Waters of the U.S. (“WOTUS”) maintained under Section 10 of the federal Rivers and Harbors Act of 1899 and their adjacent wetlands. A permit is required from USACE for activities, such as but not limited to, the placement of fill, dredging of material, draining surface water, or removing a structure within these regulated areas.

- Marion County for any road permits, soil erosion, water quality, construction stormwater, and septic and well, and building permits.
- A Stormwater Pollution Prevention Plan (SWPPP) will be prepared to include best management practices for construction and decommissioning that might include construction entrances, silt fencing, temporary seeding, permanent seeding, mulching (in non-agricultural areas), erosion control matting, filter berms, and filter socks.

The anticipated sequence of decommissioning and removal are described below; however, an overlap of activities is expected.

- De-energize solar arrays, if not already de-energized
- Dismantle panels, racking, and frame
- Remove inverters, transformers, and electrical cables and conduits below the surface (as recoverable)
- Remove fencing and miscellaneous equipment
- Remove structural foundations and optional – access and internal roads (if not retained by owner)
- De-compact subsoils (if required), restore, and revegetate disturbed land to pre-construction conditions to the extent practicable (if desired by the landowner at the time of decommissioning)

### **3.0 SITE RESTORATION AND REVEGETATION**

The restoration efforts will return the land to substantially its original topography and return the land to substantially its original condition to the extent practicable, leaving any desirable infrastructure as requested by the subsequent landowner.

Restoration activities may include regrading to restore land contours, seeding to revegetate disturbed areas, de-compacting of soils determined to be compacted, repairing of damaged drain tiles, and back-filling with native subsoil or topsoil (as needed).

Marion County Solar will comply with the conditions agreed upon by Marion County Solar, and the OPSB or as directed by other federal and state regulations applicable to the Project at the time of decommissioning.

### **4.0 DECOMMISSIONING COST ESTIMATE SUMMARY**

Decommissioning costs detailed in **Table 1** include labor and material expenses for the dismantling and removal of solar modules, tracking system, steel posts, transformers and inverters, access roads, perimeter fencing, and electrical cables and conduit (as recoverable). Labor effort is calculated based on approximately 100 full-time equivalent staff employed over a one-year period. Restoration activities may include subsoil de-compaction, grading, and seeding of the disturbed land.

**Table 1. Estimated Decommissioning Costs**

Decommissioning Task Description	Cost
De-energize electrical components.	\$ 27,720
Dismantle and disposal panels, racking, and frames (275,000 PV panels and associated infrastructure).	\$ 1,946,460
Remove inverters, substation equipment, and electrical cables and conduits (as recoverable).	\$ 92,425
Remove fencing and miscellaneous equipment.	\$ 47,800
Remove structural foundations and access and internal roads (approximately 456,200 sq ft of gravel improvements) if not retained by the property owner.	\$ 632,125
De-compact soils (if needed), restore and restore disturbed land to pre-construction conditions to the extent practicable, and revegetate any exposed soil that was disturbed during decommissioning.	\$ 242,113
<b>Total Estimated Decommissioning Costs</b>	<b>\$ 2,988,643</b>

All solar components will be repurposed, salvaged, recycled, or hauled offsite to a licensed solid waste disposal facility. Solar components that are anticipated to have a resale or salvage value that may be used to offset the cost of decommissioning include solar modules, racking systems, steel piles, inverters, and transformers. Materials that have no value at the time of decommissioning will be recycled when possible or hauled offsite to a licensed solid waste disposal facility.

## **5.0 FINANCIAL ASSURANCE**

The decommissioning cost estimate will consider salvage value of the components (“Net Decommissioning Cost”). If and when the Net Decommissioning Cost is a positive number Marion County Solar will post decommissioning funds in the form of a surety bond, cash, letter of credit, guaranty, including affiliate guaranty or other financial assurance. An updated decommissioning plan and Net Decommissioning Cost estimate will be provided at least thirty (30) days prior to the pre-construction meeting, based on final construction plans and solar components. The decommissioning plan and financial assurance will be reviewed again in year 10 of operations and every five years thereafter to assess the value of the financial assurance per the current Net Decommissioning Cost estimate.

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