

EXHIBIT G

Decommissioning Plan

**Palomino Solar Energy Project
Case No. 21-0041-EL-BGN**



Palomino Solar Energy Project Decommissioning Plan

September 2021
Palomino Solar, LLC
Case No. 21-0041-EL-BGN

INTRODUCTION

Project Overview

The Palomino Solar Energy Project (the Project) is a proposed 200 megawatt (“MW”) solar project to be located in Highland County, Ohio on a portion of approximately 2,900 acres of privately-owned land east of Lynchburg, OH, between U.S. Highway 50 and Ohio State Route 73 (the “Project Site”) and owned by Palomino Solar, LLC (Palomino).

Purpose of the Decommissioning Plan

This Decommissioning Plan (the “Plan”) serves as a description of the decommissioning and restoration phase of the Project, including a summary level listing of the Project’s main components and a proposed scope for the Project dismantling and removal activities. The Plan also provides the estimated costs for dismantling and removal activities, and a listing of the potential revenues from the sale of scrap commodities and equipment from the decommissioning activities. The intent of the decommissioning activities is to restore the Project Site to substantially pre-construction conditions at the end of the Project’s operating life.

DECOMMISSIONING

Duration of the Project

The Project is anticipated to operate for 30 to 40 years before it reaches its end of useful life and is decommissioned. However, and in the unlikely event it is retired earlier for reasons not related to the end of the Project’s operational life, Palomino will be responsible for decommissioning of the Project in accordance with this Plan



Permitting

Prior to commencement of decommissioning activities, all necessary permits will be acquired. Permits could include, but are not limited to, the following or their future equivalent:

- Section 404 of the Clean Water Act compliance
- Ohio Environmental Protection Agency Permit No. OHC000005, General Permit Authorization for Storm Water Discharges Associated with Construction Activity under the National Pollutant Discharge Elimination System (NPDES)
- Ohio Department of Transportation and/or local Special Hauling Permit to transport equipment
- Highland County building, road, or erosion control permits (if required)
- Highland County Soil and Water Conservation District permits (if required)

Project Components

The main components of the Project that will be dismantled include the following:

- Solar panels
- Trackers and racking equipment
- Piles
- Inverters
- Underground electrical collection system
- Project substation
- Main power transformer
- Weather stations
- Fences and gates
- Access roads
- Operation and Maintenance (“O&M”) building

Decommissioning Scope

Decommissioning of the Project will begin within 12 months of the Project ceasing operation and would include the following activities:



- De-energization of the Project and disconnect from the transmission system
- Removal of the solar panels
- Removal of the trackers and associated drive motors
- Removal of piles
- Removal of electrical equipment such as junction boxes, combiner boxes and inverters, and AC/DC cable not left in place
- Removal of the Project substation and associated equipment, including the main power transformer
- Removal of weather stations
- Removal of perimeter fencing and gates
- Removal of access roads
- Removal of O&M building
- Restoration or revegetation of parcels where necessary

Some components of the Project may be left in place, such as the underground collection system buried at least 42 inches deep since their removal is not necessary to return the farm fields to cultivation. Landowners may also request that some infrastructure built for the Project (e.g. access roads, fences, etc.) be left in place for future use. Arrangements will be made with the landowners upon their request.

Disposal of Material

The decommissioning of the Project will prioritize reuse and recycling of the equipment over disposal as waste. Disposal and handling of hazardous waste material will also be conducted in compliance with applicable laws and regulations and no onsite disposal of Project equipment is currently anticipated.

Site Restoration

Following the decommissioning activities, the Project Site will be returned substantially to pre-construction land conditions. It is expected that decommissioning and Project Site restoration will be completed in 15 to 18 months following the Project having ceased its operation.



DECOMMISSIONING COSTS AND FINANCIAL ASSURANCE

The estimated costs associated with the decommissioning activities outlined in this Plan have been calculated by Ulteig Engineers, Inc., an engineering firm registered to do business in Ohio. This estimate is presented in Appendix A attached hereto and represents the gross costs excluding the salvage value of the material and equipment (Gross Decommissioning Cost, as represented in column “Decommissioning Costs” of Table 2.1 of the Appendix A of this Plan).

Although the design and equipment selection are not yet complete, these costs are not expected to change significantly. The final Plan will be submitted prior to the Pre-construction Conference to be held with the Ohio Power Siting Board (OPSB), with revisions being submitted every five (5) years.

Palomino will provide and maintain a financial security in the amount of the Gross Decommissioning Cost to ensure that funds are available for the removal of the Project and restoration of the Project Site. Prior to the commencement of commercial operation of the Project, a performance bond or similar financial assurance will be posted by Palomino with the OPSB for the Gross Decommissioning Cost estimate, calculated to be \$19,876,400 (see Appendix A), which corresponds to \$99,382/MW for this Project. The Gross Decommissioning Cost will be reviewed every five (5) years following the commencement of commercial operation of the Project by an independent and registered professional engineer who is licensed to practice in Ohio.

Should the Gross Decommissioning Cost estimate for the Project be determined to increase, the performance bond or similar financial assurance amount will be increased accordingly. Except as it may be drawn upon to implement the Plan, the amount of the financial assurance will not be decreased.



Appendix A – Third-party Net Decommissioning Cost Estimate



Decommissioning Report

Palomino Solar Project

Highland County, Ohio



Prepared For

Palomino Solar, LLC.
c/o Innergex Renewable Development USA, LLC.

Prepared By

Ulteig Engineers, Inc.

Ulteig Project Number

R20.00999

Revision History

| Revision | Date | Description |
|----------|------------|-----------------|
| A | 04/22/2021 | IFR Submittal |
| B | 4/30/2021 | Final Submittal |
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1 Introduction and Project Description

The Palomino Solar Project (the 'Project') is being developed by Palomino Solar, LLC (c/o Innergex Renewable Development USA, LLC) and will be located in Highland County, Ohio. The proposed Project will be a photovoltaic power generating facility with a maximum nameplate capacity of 200 MW_{AC}. The Project will be connected to the generation interconnection line from the proposed Project substation to the proposed Point of Interconnection (POI) switchyard.

2 Decommissioning Cost Summary

2.1 Solar Energy Facility Decommissioning Cost Summary

The following decommissioning cost summary is based on current technologies, means, and methods for decommissioning a solar energy facility. It is assumed that the Project facility will be in service for approximately 30 years at which point decommissioning activities would proceed. Over the course of the life of the Project changes to decommissioning means and methods may affect the estimated costs provided in Table 2.1 Decommissioning Cost Summary.

Table 2.1: Decommissioning Cost Summary

| Decommissioning Activities | Decommissioning Costs | Salvage Value | Net Cost | Net Cost/MW |
|---|-----------------------|---------------------|--------------------|-----------------|
| Mobilization/Demobilization /Permitting | \$1,234,000 | \$0 | \$1,234,000 | \$6,170 |
| PV Site - Civil Infrastructure | \$1,930,900 | \$988,000 | \$942,900 | \$4,715 |
| PV Site - Structural Infrastructure | \$2,964,200 | \$3,200,000 | (\$235,800) | (\$1,179) |
| PV Site - Electrical Infrastructure | \$6,770,600 | \$6,018,500 | \$752,100 | \$3,761 |
| PV Site - Restoration | \$3,200,000 | \$0 | \$3,200,000 | \$16,000 |
| Substation - Transformer Removal | \$30,000 | \$0 | \$30,000 | \$150 |
| Substation - Demolition/Disposal of Substation Site Improvement Materials | \$337,500 | \$89,500 | \$248,000 | \$1,240 |
| Substation - Site Gravel Removal and Site Restoration | \$180,000 | \$0 | \$180,000 | \$900 |
| Project Management | \$712,000 | \$0 | \$712,000 | \$3,560 |
| Construction Totals | \$17,359,200 | \$10,296,000 | \$7,063,200 | \$35,316 |
| Contingency | \$2,083,200 | \$0 | \$2,083,200 | \$10,416 |
| County Administration Costs | \$434,000 | \$0 | \$434,000 | \$2,170 |
| Total | \$19,876,400 | \$10,296,000 | \$9,580,400 | \$47,902 |

2.2 Project Equipment Summary

This decommissioning cost estimate was based on the following project components:

- 59 inverters (SMA 4200)
- 592,449 solar modules (First Solar and Trina)
- 7,796 single-axis trackers (2, 3, 10, & 13 string NexTracker Horizon)
- 95,180 foundation piles
- 185,370 LF of 6ft security fence with barbwire
- 79,289 LF of 20ft access roads
- 1,121,220 LF MV collection cable
- 1 substation
- 1 operation and maintenance (O&M) building

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Summary: Exhibit Exhibit G (Decommissioning Plan) electronically filed by Ina Avalon on behalf of Palomino Solar, LLC