



Wild Grains Solar Project

Exhibit L

Decommissioning Plan

Case No. 21-0823-EL-BGN

Wild Grains Solar Project

Van Wert County, Ohio

Decommissioning Plan

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1.0 Decommissioning Plan

1.1 General

The following provisions are intended to ensure that facilities are properly removed after their useful life. The plan includes provisions for removal of all structures, foundations, underground cables, unused transformers and foundations; restoration of soil and vegetation; and a plan ensuring financial resources will be available to fully decommission the site. The Contractors will comply with requirements of all permits during the decommissioning process. Disposal of structures and foundations will comply with the provisions of the Van Wert County Solid Waste Ordinance.

The Wild Grains Solar Project is a proposed 150 Megawatt alternating current (150 MW-ac) solar electric generating facility using ground mounted photo voltaic panels, located on approximately 1175 acres of land in Van Wert County, Ohio. The facilities will be enclosed in a fenced area of approximately 937 acres. Vast majority of the site is currently in agricultural use, most of it farmed in row crops. The land will be restored to its pre-construction condition to the extent practicable.

1.2 Decommissioning and Reclamation

Solar panels are expected to have a useful commercial life span of approximately 35 to 40 years. The Owner will be responsible for removal of all above ground equipment and underground equipment within the project area at the end of solar farm life span. The owner will restore and reclaim the site to pre-construction topography and topsoil quality to the extent practical.

Decommissioning includes removing the solar panels, solar panel racking, steel foundation posts and beams, inverters, transformers, overhead and underground cables and lines, equipment pads and foundations, equipment cabinets, and ancillary equipment. Underground facilities such as UG-MV cables and concrete foundations will be removed to a depth of 42 inches. The civil facilities, access road, security fence, and drainage structures and sedimentation basins are included in the scope. Standard decommissioning practices would be utilized, including dismantling and repurposing, salvaging/recycling, or disposing of the solar energy improvements.

After all equipment is removed, any holes or voids created by poles, concrete pads and other equipment will be filled in with native soil to the surrounding grade and the site will be restored to pre-construction conditions, to the extent practicable. Generally, all access roads and other areas compacted by equipment will be de-compacted to a depth necessary to ensure drainage of the soil and root penetration prior to fine grading and tilling to a farmable condition. Access roads will be removed or left in place based on the individual landowner's request.

1.3 List of Decommissioning Activities

1.3.1 Timeline

Decommissioning is estimated to take approximately 50 weeks to complete and the decommissioning crew(s) will ensure that all equipment and materials are recycled or disposed of properly.

1.3.2 Removal and Disposal of Site Components

The removal and disposal details of the site components are found below.

Modules: Modules will be inspected for physical damage, tested for functionality, and disconnected and removed from racking. Functioning modules will be packed, palletized, and shipped to an offsite facility for reuse or resale. Non-functioning modules will be shipped to the manufacturer or a third party for recycling or disposal.

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Racking: Racking and racking components will be disassembled and removed from the steel foundation posts, processed to appropriate size, and sent to a metal recycling facility.

Steel Foundation Posts: All structural foundation steel posts will be pulled out to full depth, removed, processed to appropriate size, and shipped to a recycling facility. Any stubborn posts that are difficult to be removed will be left in place below 42 inches. The posts can be removed using back hoes or similar equipment. During decommissioning, the area around the foundation posts may be compacted by equipment and, if compacted, the area will be de-compacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent for vegetation.

Underground Cables and Lines: All underground cables and conduits will be removed to a depth that will not impede the reintroduction of farming, generally considered to be 42 inches. Topsoil will be segregated and stockpiled for later use prior to any excavation and the subsurface soils will be staged next to the excavation. The subgrade will be compacted per standards. Topsoil will be redistributed across the disturbed area.

Inverters, Transformers, and Ancillary Equipment: All electrical equipment will be disconnected and disassembled. All parts will be removed from the site and reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, consistent with applicable regulations and industry standards.

Equipment Foundation and Ancillary Foundations: The ancillary foundation for Wild Grains Solar are pile foundations for the equipment pads. As with the solar array steel foundation posts, the foundation piles will be pulled out completely. Any foundations deeper than 42 inches below ground will be left in place. Similarly, duct banks will be excavated to a depth of 42 inches. All unexcavated areas compacted by equipment used in decommissioning will be de-compacted in a manner to adequately restore the topsoil and sub-grade material to a density similar to the surrounding soils. All materials will be removed from the site and reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, at the owner's sole discretion, consistent with applicable regulations and industry standards.

Fence: All fence parts and foundations will be removed from the site and reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, consistent with applicable regulations and industry standards. The surrounding areas will be restored to pre-solar farm conditions to extent feasible. If the landowner requests to not remove the fence, the fence may be left in place.

Access Roads: Facility access roads will be used for decommissioning purposes, after which removal of roads will be discussed with the Landowner, using the following process:

- 1) After final clean-up, roads may be left intact through mutual agreement of the landowner and the owner unless otherwise restricted by federal, state, or local regulations.
- 2) If a road is to be removed, aggregate will be removed and shipped from the site to be reused, sold, or disposed of appropriately, consistent with applicable regulations and industry standards. Clean aggregate can often be used as "daily cover" at landfills for no disposal cost. Any ditch crossing connecting access road to public roads will be removed unless the landowner requests it remain. The subgrade will be de-compacted using a chisel plow or other appropriate subsoiling equipment. All rocks larger than four inches will be removed. Topsoil that was stockpiled during the original construction will be distributed across the open area. The access roads and adjacent areas that are compacted by equipment will be de-compacted.

Substation: The Wild Grains Solar project has one substation. All steel framing, conductors, switch gear, transformers, security fence and other components of the step-up facility will be disassembled and recycled or reused off-site. Foundations and underground components will be fully removed. The rock base will be removed using bulldozers and wheeled loaders or backhoes. The material will be hauled from the site using dump trucks to be recycled or disposed at an off-site facility. Permanent storm water treatment facilities, such as retention basins, will be removed. Topsoil will be reapplied to blend with the surrounding grade to

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promote pre-construction drainage patterns. Soil and topsoil will be de-compacted and the site will be restored to the pre-construction condition and re-vegetated.

Operations and Maintenance (O&M) Facility: The Project will utilize the Blue Creek O&M Facility and will not require removal. The O&M Facility removal costs are not included in this estimate.

1.3.3 Restoration/Reclamation of Site

The Owner will restore and reclaim the site to the pre-solar farm condition consistent with the site lease agreement. The Owner assumes that most of the site will be returned to farmland and/or pasture after decommissioning and will implement appropriate measures to facilitate such uses. If no specific use is identified, the Owner will vegetate the site with a seed mix approved by the local soil and water conservation district or similar agency. The goal of restoration will be to restore the site to pre-existing hydrology and pastureland plant communities to the greatest extent practicable while minimizing new disturbance and removal of native vegetation. The decommissioning effort will implement best management practices (BMP's) to minimize erosion and to contain sediment on the Project to the extent practicable with the intent of meeting this goal include:

1. Minimize new disturbance and removal of native vegetation to the greatest extent practicable.
2. Removal of solar equipment upto 42 inches, and all access roads up to full depth, backfill with subgrade material and cover with suitable topsoil to allow adequate root penetration for plants, and so that subsurface structures do not substantially disrupt ground water movements.
3. Any topsoil that is removed from the surface for decommissioning will be stockpiled to be reused when restoring plant communities. Once decommissioning activity is complete, topsoil will be re-spread to assist in establishing and maintaining plant communities.
4. Stabilize soils and return them to agricultural use according to the landowner direction.
5. Prior to, and after decommissioning activities, install erosion and sediment control measures, such as silt fences, bio-rolls, and ditch checks in all disturbance areas where potential for erosion and sediment transport exists, consistent with storm water management objectives and requirements.

It is anticipated that decommissioning and restoration activities at each site will be completed within approximately 50 weeks after the solar energy farm has reached the end of its life.

1.4 Post-Restoration Monitoring

Decommissioning of the site will comply with permits for the National Pollutant Discharge Elimination System/State Disposal System (NPDES/SDS) Construction Storm Water (CSW) Permit, Spill Containment and Countermeasure (SPCC) Plan, and Storm Water Pollution Prevention Plan (SWPPP), if grading activities are necessary and exceed applicable permit thresholds. Decommissioning may include post-restoration monitoring as required by the NPDES/SDS CSW Permit and SWPPP and other applicable requirements. In addition, the Owner's Field Representative assigned to decommissioning monitoring will stay in contact with the landowner, including onsite check-ins until the NPDES/ SDS CSW permit is closed.

1.5 Estimated Decommissioning Costs

The decommissioning costs are calculated using current pricing. In keeping with the requirements of many jurisdictions the estimate of costs should be updated periodically to recognize price trends for decommissioning. The cost estimate uses current pricing for removal of components on five years of degradation and depreciation. Subsequent revisions to the decommissioning plan and cost estimate may be required every 5 years based on changes in construction techniques and technology.

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The estimated cost for decommissioning is approximately \$7,523,841.

For additional detail on the assumptions made see Section 1.6.

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Cost estimate:

Wild Grains Solar Decommissioning				
Project Size	209.99	MW-DC	150.00	MW-AC
	Quantity	Unit	Unit Cost	Total Cost
Mobilization/Demobilization	1	Lump Sum	\$445,200.00	\$445,200
Mobilization was estimated to be approximately 7% of total cost of other items.				
Permitting				
State Permits	1	Lump Sum	\$10,000.00	\$10,000
Subtotal Permitting				\$10,000
Decommissioning will require a SWPPP and SPCC plan, cost is an estimate of the permit preparation cost				
Civil Infrastructure				
Removal Gravel Surfacing from Road	18,167	Cubic Yards (BV)	\$2.22	\$40,322
Haul Gravel Removed from Road (Lima, OH)	22,709	Cubic Yards (LV)	\$4.72	\$107,187
Disposal of Gravel Removal from Road (Use as Daily Cover)	29,431	Tons	\$0.00	\$0
Removal Geotextile Fabric from Road Area	102,191	Square Yards	\$1.40	\$143,068
Haul Geotech Fabric Removed from Beneath Access Roads	28	Tons	\$3.46	\$97
Disposal of Geotech Fabric Removed from Beneath Access Roads	28	Tons	\$81.00	\$2,276
Remove and Load Culvert from Beneath Access Roads	25	Each	\$448.00	\$11,200
Haul Culvert Removed from Access Roads	8	Tons	\$3.46	\$26
Disposal of Culverts (Lima, OH)	8	Tons	\$81.00	\$608
Removal Low Water Crossing from Road	10	Each	\$3,400.00	\$34,000
Haul Low Water Crossing Materials Removed from Access Road	400	Ton	\$3.46	\$1,385
Disposal of Low Water Crossing Materials	400	Ton	\$30.00	\$12,000
Grade Road Corridor (Re-spread Topsoil)	45,986	Linear Feet	\$1.38	\$63,407
Decompaction on Road Area	25.34	Acres	\$418.71	\$10,609
Removal of Security Fence (Agriculture Fence)	130,107	Linear Feet	\$3.17	\$412,699
Subtotal Civil Infrastructure				\$838,884
Structural Infrastructure				
Removal Steel Foundation Posts (Arrays, Equipment, Met Towers)	60,892	Each	\$13.38	\$814,507
Haul Array Steel Post (Van Wert, OH)	3,827	Tons	\$2.87	\$10,977
Removal of Tracker Racking per String	13,888	Each	\$66.35	\$921,495
Haul Tracker Racking (Van Wert, OH)	14,790	Tons	\$2.87	\$42,424
Subtotal Structural Infrastructure				\$1,789,402
Steel removal costs were calculated by using RS Means information for demolition of steel members.				
Hauling calculations are based on the locations of metals recyclers.				
Electrical Collection System				
Removal of PV Panels	388,864	Each	\$5.27	\$2,049,637
Haul PV 95% of Panels to Reseller (Louisville, KY)	13,153	Tons	\$52.25	\$687,205
Haul 5% of PV Panels for Disposal (Lima, OH)	692	Tons	\$12.53	\$8,675
Disposal of PV Panels	692	Tons	\$0.00	\$0
Removal of Equipment Skids	43	Each	\$1,048.34	\$45,078
Haul Equipment to Recycler (Richwood, OH)	43	Each	\$511.71	\$22,004
Removal of Scada Equipment	1	Each	\$2,000.00	\$2,000
Removal of Underground (AC) Collector System Cables (upto 42 inches)	43	Locations	\$400.00	\$17,200
Subtotal Electrical Collection				\$2,831,799
Transmission System	POI adjacent to project substation			

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Substation				
Disassembly and Removal of Main Power Transformer(s)	1	Each	\$4,500.00	\$4,500
Freight Transformer(s) Offsite	131	Tons	\$20.47	\$2,683
Freight Transformer Oil Offsite	12,830	Gallons	\$0.09	\$1,155
Disposal of Transformer (Including Oil) (Salvage Value)	1	Each	\$0.00	\$0
Excavate Around Transformer Foundation(s)	1	Each	\$2,146.32	\$2,146
Remove Complete Transformer Foundation(s)	140	Cubic Yards	\$93.88	\$13,143
Backfill Excavation Area from Transformer Foundation Removal	120	Cubic Yards	\$41.80	\$5,016
Haul Concrete (Foundations Transformer, Switch Gear, etc.)	284	Tons	\$12.53	\$3,561
Disposal of Concrete from Transformer Foundation	284	Tons	\$81.00	\$23,020
Demolish Substation Site Improvements (fences, etc)	1	LS	\$3,500.00	\$3,500
Demolish Control Building and Foundation	1	LS	\$12,000.00	\$12,000
Remove Medium/High Voltage Equipment	1	LS	\$3,500.00	\$3,500
Remove Structural Steel Substation Frame	1	LS	\$3,500.00	\$3,500
Remove Copper Ground Grid	1	LS	\$5,361.96	\$5,362
Load Copper Wire	20,000	Feet	\$0.50	\$10,060
Haul Copper Wire to Recycling	6.5	Tons	\$2.87	\$19
Haul - Demolition Materials, Removed Equipment & Structural Steel	10	Tons	\$2.87	\$29
Disposal of Demolition Materials & Removed Equipment	10	Tons	\$81.00	\$810
Remove and Load Gravel Surfacing from Substation Site	2,304	Cubic Yards (BV)	\$2.22	\$5,115
Haul Gravel Removed from Substation Site	2,881	Cubic Yards (LV)	\$4.72	\$13,596
Disposal of Gravel from Substation Site (Use as Daily Cover)	3,733	Tons	\$0.00	\$0
Grade Substation Site	93,330	SF	\$0.06	\$5,362
Erosion and Sediment Control at Substation Site	1,470	LF	\$3.03	\$4,454
Decompact Substation Site (Subsoiling)	2.1	Acres	\$418.71	\$897
Permanent Seeding at Substation Site	2.1	Acres	\$9,631.60	\$20,636
Subtotal Substation				\$144,065
Site Restoration				
Stabilized Construction Entrance	21	Each	\$2,000.00	\$42,000
Perimeter Controls (Erosion and Sediment Control)	78,664	Linear Feet	\$3.03	\$238,353
Permanent Seeding on roadway areas	25	Acres	\$9,631.60	\$244,032
Till to Farmable Condition on array areas	935	Acres	\$236.80	\$221,356
Subtotal Site Restoration				\$745,741
Project Management				
Project Manager	50	Weeks	\$3,800.00	\$190,000
Superintendent	50	Weeks	\$3,525.00	\$176,250
Field Engineer (2)	50	Weeks	\$2,775.00	\$277,500
Clerk (2)	50	Weeks	\$750.00	\$75,000
Subtotal Project Management				\$718,750
Standard industry weekly rates from RS Means.				
Subtotal Demolition/Removals				\$7,523,841

Notes:			
1. Prices used in analysis are estimated based on research of current average costs and salvage values.			
2. Prices provided are estimates and may fluctuate over the life of the project.			
3. Contractor means and methods may vary and price will be affected by these.			

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Salvage estimate

The estimated salvage value was not included in the overall cost estimate. However, a detailed estimate of the salvage value is documented below in the table.

There are currently active markets for scrap steel, aluminum, and copper, used transformers and electrical equipment, and used solar panels. Scrap metal prices have been discounted from posted spot prices found on www.scrapmonster.com. Pricing for used panels has been discounted from prices received from We Recycle Solar for a similar project. The pricing of the used panels has incorporated the degradation from five years of use as warranted by the manufacturer (not more than 0.5 percent per year).

Salvage				
Fencing (Agricultural)	202	Tons	\$285.00	\$57,475
Fencing (Chain Link)	5	Tons	\$285.00	\$1,518
Steel Posts	3,827	Tons	\$285.00	\$1,090,672
Module Racking	14,790	Tons	\$285.00	\$4,215,093
PV Modules	369,421	Each	\$36.62	\$13,527,728
Transformers and Inverters	1,327,195	Pounds	\$0.28	\$368,297
Substation Transformers (Core and Coils)	156,687	Pounds	\$0.28	\$43,481
Substation Transformers (Tanks and Fittings)	53	Tons	\$285.00	\$15,034
Transformers (Oil)	52,820	Gallons	\$0.70	\$36,974
Substation Ground Grid (Copper)	13,060	Pounds	\$3.41	\$44,535
Subtotal Salvage				\$19,400,805
Salvage values are a combination of the following factors; current market metal salvage prices, current secondary market for solar panel module recycling, discussions with national companies that specialize in recycling and reselling electrical transformers and inverters, and the assumption that care is taken to prevent any damage or breakage of equipment.				

1.6 Decommissioning Assumptions

To develop a cost estimate for the decommissioning of the Wild Grains Solar Project, Westwood engineers made the following assumptions and used the following pricing references: Costs were estimated based on current pricing, technology, and regulatory requirements. The assumptions are listed in order from top to bottom of the estimate spreadsheet. We developed time and material based estimates considering composition of work crews and equipment and material required using RS Means.

1. Decommissioning costs are based on current pricing. The projected life of the project is estimated to be around 35-40 years.
2. This Cost Estimate is based on preliminary drawings dated 06/30/21 and Site Layout Input data provided by the client dated 06/15/2021
3. A project of this size and complexity requires a full time project manager or support staff.
4. Common labor will be used for the majority of the tasks except for heavy equipment operation.
5. Mobilization was estimated at approximately 7% of total cost of other items.
6. Permit applications required include the preparation of a Storm Water Pollution Protection Plan (SWPPP) and a Spill Prevention Control and Countermeasure (SPCC) Plan.
7. Road gravel removal was estimated on a time and material basis using a 16 foot width and an 8 inch thickness for the access roads. Substation aggregate is included in the substation quantities. Since the material will not remain on site, a hauling cost is added to the removal cost. Road aggregate can often be disposed of by giving to landowners for use on driveways and parking areas. Many landfills will accept clean aggregate for use as "daily cover" and do not charge for the disposal.

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8. Grade Road Corridor reflects the cost of mobilizing and operating light equipment to spread and smooth the topsoil stockpiled on site to replace the aggregate removed from the road.
9. Erosion and sediment control along road reflect the cost of silt fence on the downhill side of the road and surrounding all on-site wetlands.
10. Topsoil is required to be stockpiled on site during construction, therefore this topsoil is available on site to replace the road aggregate, once removed. Subsoiling cost to decompact roadway areas is estimated as \$418.71 per acre (based on similar DOT bid prices), and revegetation on removed substation area, which includes seed, fertilizer, lime, and care until vegetation is established is \$9,631.60 per acre. Tilling to an agriculture ready condition is estimated as \$236.80 per acre (based on DOT bid prices for Soil Bed Preparation). The majority of the project area is tilled to agriculture ready condition since the decommissioning activities are not expected to eliminate the existing grasses and vegetation under the arrays or heavily compact the soils. Array areas left as pasture will require little restoration effort since the arrays will have been planted with prairie, pollinator seed mixes, and the soils will have been rejuvenated by being planted as prairie and removed from intense farming.
11. Fence removal includes loading, hauling, and recycling or disposal. Fence and posts weigh approximately 10 pounds per foot.
12. Array support posts are generally lightweight “I” beam sections installed with a piece of specialized tracked equipment. Crew productivity is approximately 240 posts per day, and the same crew and equipment should have a similar productivity removing the posts, resulting in a per post cost of approximately \$13.38. When salvage values are not recognized the costs for processing metal to size and the hauling cost to a more distant recycling facility are generally not included, but the minimum decommissioning financial security controls by such a large margin that the lower price for removals and freight are not shown.
13. A metal recycling facility (Metal Recycling Technologies) is located in Van Wert, OH is 3 miles from the project site. Pricing was acquired from www.scrapmonster.com. The posts weigh approximately 150 pounds each, and we estimate the hauling costs at approximately \$0.96 per ton mile. The pricing from Scrapmonster is adjusted to 75 percent of the published price to reflect the processing required for the posts to fit recycling requirements and Metal Recycling Technology’s margin.
14. Hauling the steel to Van Wert, OH at \$0.96 per ton mile costs about \$2.87 per ton.
15. The solar panels rated at 540 watts measure approximately 3.72 feet by 7.40 feet and weigh 71.21 pounds so they can easily be disconnected, removed, and packed by a three person crew at a rate we estimate at 12 panels per hour.
16. Based on preliminary design information, it is expected that PE HEM FS4200KU equipment cabinets will be used on this project. These equipment skids include transformers that are typically oil filled, but most transformer recyclers will accept the transformers with oil. The estimated costs include removal of the metal frames and conduits feeding the equipment. The equipment cabinets are modular enclosures (21’-9” long, 7’-0” tall, and 7’-0” deep) that are mounted on a metal frame. They weigh 30,865 pounds each and can be disconnected by a crew of electricians. They must be lifted by a truck mounted crane for transport to the recycler. They contain copper or aluminum windings.
17. Medium voltage (MV) equipment and SCADA equipment are mounted on the same equipment skid as the transformer and enclosed in weatherproof cabinets. Their size requires light equipment to remove them. The costs shown include the removal of the metal frame.
18. The underground collector system cables are placed in trenches, with a minimum of 4 feet of cover.

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19. To reduce tracking of sediment off-site by trucks removing materials, we have included a rock construction entrance priced based on DOT bid prices.
20. Perimeter control pricing is based on a sediment fence placed on the downgrade side of the work area perimeters and protecting wetlands and drainage swales within the project area. Pricing is based on RS Means unit prices.
21. No topsoil will be removed from the landowner's property or used on other landowners' property during decommissioning. Most of the site will not have been compacted by heavy truck or equipment traffic so no topsoil will need to be imported, and very few areas will need to be de-compacted.

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