

Exhibit K

Preliminary Decommissioning Plan

> **Preliminary Decommissioning Plan**
Circleville Solar Project
Pickaway County, Ohio

December 2021

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Appendix A Preliminary Site Plan

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1.0 Introduction

Circleville Solar, LLC (Circleville Solar) contracted Environmental Consulting & Technology, Inc. (ECT) to prepare a Decommissioning Plan (Plan) for the Circleville Solar Project (Project) in Jackson and Wayne Townships in Pickaway County, Ohio. This Plan describes the procedures, estimated costs, and financial assurances associated with decommissioning the Project and has been created to support the Project's application in seeking a Certificate of Environmental Compatibility and Public Need (Application) from the Ohio Power Siting Board (OPSB) and to meet the requirements of subsection 4906-4-06(F)(5) of the Ohio Administrative Code (OAC). A final version of the Plan will be submitted to OPSB for review at least 60 days prior to the commencement of construction.

The Project is a proposed 70-megawatt alternating current (MW AC) photovoltaic (PV) solar facility, located approximately two (2) miles west of Circleville, Ohio. The Project footprint is proposed to be located on approximately 754 acres of undeveloped agricultural land that is generally bound to the north by Ohio State Route 56 (OH-56), to the east by OH-104, to the south by United States Highway 22 (US-22), and to the west by Smith Hulse Road (County Road 5)(**Attachment A: Preliminary Site Plan**). The anticipated start of construction is planned for the fall of 2022, with a commercial operation date (COD) in late 2023. An approximately 3.5-mile generation interconnection line will connect to the existing Circleville 138 kV Substation in Circleville.

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 Ohio Revised Code (ORC) Section 4906.21, a performance bond will be issued prior to commencement of construction in the amount equal to the cost to decommission the Project and reconstitute the land, consistent with the final Plan. The decommissioning plan, the cost estimate, and the bond will be reviewed in year five (5) of operations and every five (5) years thereafter and will remain in place for the length of the land rights agreements or completion of decommissioning and restoration. Per ORC Section 4906.222, if the costs of decommissioning are greater in the most recent estimate than the immediately preceding estimate, the performance bond will be increased proportionally. If the costs

of decommissioning are lower in the most recent estimate than the costs of the immediately preceding estimate, the performance bond will not be decreased.

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 70-MW AC array design and associated infrastructure.

2.0 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
- SCADA hardware system
- Internal gravel access roads
- Gated ingress/egress points
- Security fencing

3.0 Anticipated Project Life

Circleville 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 Project 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.

4.0 Decommissioning Tasks and Sequence

Circleville 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 Circleville Solar for such to remain, and (ii) other utility facilities not owned by Circleville Solar at the time of decommissioning such as interconnection and transmission facilities and other similar structures. Some components may be left in place under certain circumstances. Electrical lines that will not impact future use of the site may be left in place. Steel piles, where full removal is unattainable, may be cut and left in place at a depth of 36 inches or greater below the ground surface. The Project substation may remain should another agreement necessitate its continued use.

Circleville Solar anticipates decommissioning and restoration activities will occur over a twelve (12)-month period or less and will coordinate with OPSB 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:

- Review of jurisdictional status and potential impacts to onsite wetlands and waterbodies to comply with the Clean Water Act and Ohio Revised Code. The United States Army Corps of Engineers ("USACE") maintains jurisdiction over Waters of the U.S. ("WOTUS"). The Ohio Environmental Protection Agency (OEPA) regulates wetlands and streams not considered WOTUS. A permit is required from USACE and/or OEPA 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.
- Approval from Pickaway County for any road permits, soil erosion, water quality, construction stormwater, and septic and well, and building permits.
- A Stormwater Pollution Prevention Plan (SWPPP) that details best management practices (BMPs) for construction and decommissioning, that may include measures such as

construction entrances, silt fencing, temporary seeding, permanent seeding, mulching (in non-agricultural areas), erosion control matting, filter berms, and filter socks.

- Notice of Intent from the OEPA for authorization of the Project under the General Permit for Storm Water Discharges from Small and Large Construction Activities.
- Consultation with the United States Fish and Wildlife Service (USFWS) to evaluate compliance with the Migratory Bird Treaty Act, Bald and Golden Eagle Protection Act, the Endangered Species Act, and any other relevant regulations at the time of decommissioning.
- Consultation with the Ohio Department of Natural Resources (ODNR) to evaluate compliance with pertinent state regulatory requirements for interdisciplinary reviews.
- A Phase I Environmental Site Assessment (ESA) completion to support the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) protection.

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

- Disconnect solar facility from the utility power grid
- Disconnect, collect, and dispose of PV modules at an approved solar module recycler or reuse/resell on the market
- Remove steel module support and racking system support posts and dispose off-site at an approved facility
- Remove inverters, transformers, and electrical cables and conduits below the surface (as recoverable)
- Remove fencing, gates, and miscellaneous equipment
- Remove concrete foundations and dispose off-site at an approved facility
- Access roads can be left in place at the landowners' discretion; otherwise, they will be removed, and materials disposed off-site or reused/resold on the market.
- Remove collector substation
- 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)

5.0 Site Restoration and Revegetation

The restoration efforts will return the land to 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). Circleville Solar will comply with the conditions agreed upon by Circleville Solar and the OPSB or as directed by other federal and state regulations applicable to the Project at the time of decommissioning.

6.0 Decommissioning Cost Estimate

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. Cost estimates are based on 2021 approximate market values and do not include potential salvage or resale value of components.

Table 6-1. Estimated Decommissioning Cost

Decommissioning Task Description	Cost
De-energize electrical components	\$27,960.00
Dismantle and disposal panels, racking, and frames.	\$3,157,974.59
Remove inverters, substation equipment, and electrical cables and conduits (as recoverable).	\$61,070.00
Remove fencing and miscellaneous equipment.	\$144,379.34
Remove structural foundations and access and internal roads (approximately 537,700 sq ft of gravel improvements) if not retained by the property owner.	\$441,550.00
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.	\$263,957.56
Total Estimated Decommissioning Cost	\$4,096,891.49

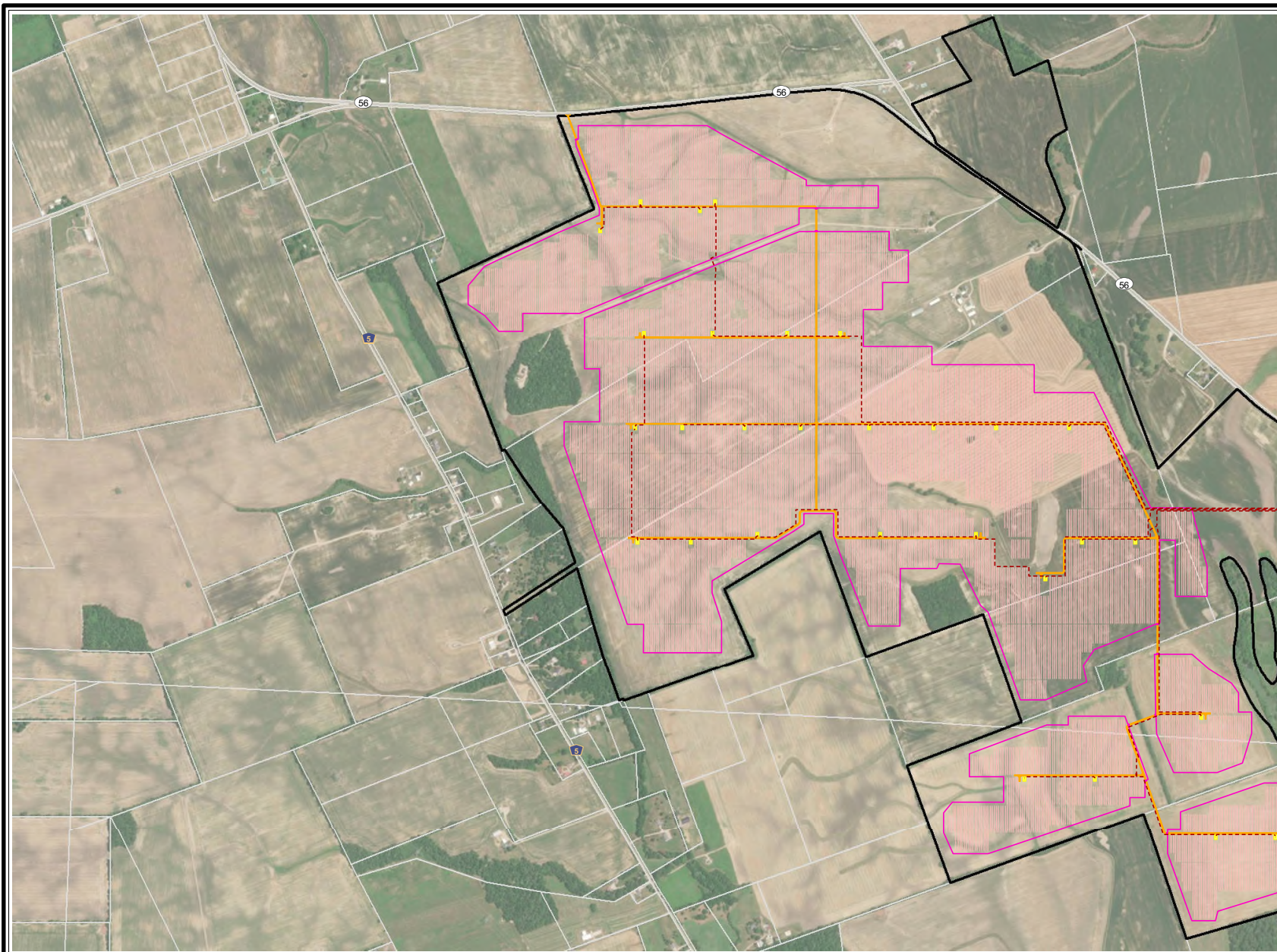
Source: ECT, 2021.

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. The decommissioning cost estimate provided does not incorporate salvage or resale value of any components.

7.0 Financial Assurance

Circleville Solar will post decommissioning funds in the form of a performance bond with the OPSB as the obligee. The decommissioning cost estimate will not consider salvage value of the components. An updated decommissioning plan and decommissioning cost estimate will be provided to the OPSB 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 five (5) of commercial operations and every five (5) years thereafter to assess the value of the financial assurance per the current decommissioning cost estimate. Cost estimates will be completed by an engineering firm or professional engineer registered with the Ohio state board of registration for professional engineers and surveyors. If any reevaluation results in an increased decommissioning cost, Circleville Solar or its successors and assigns will modify the amount of the performance bond accordingly, per ORC Section 4606.222.

Appendix A Preliminary Site Plan



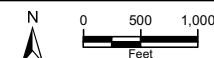
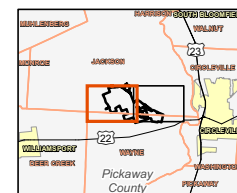
Project Layout

Circleville Solar Project
Pickaway County, Ohio

Date: 12/16/2021

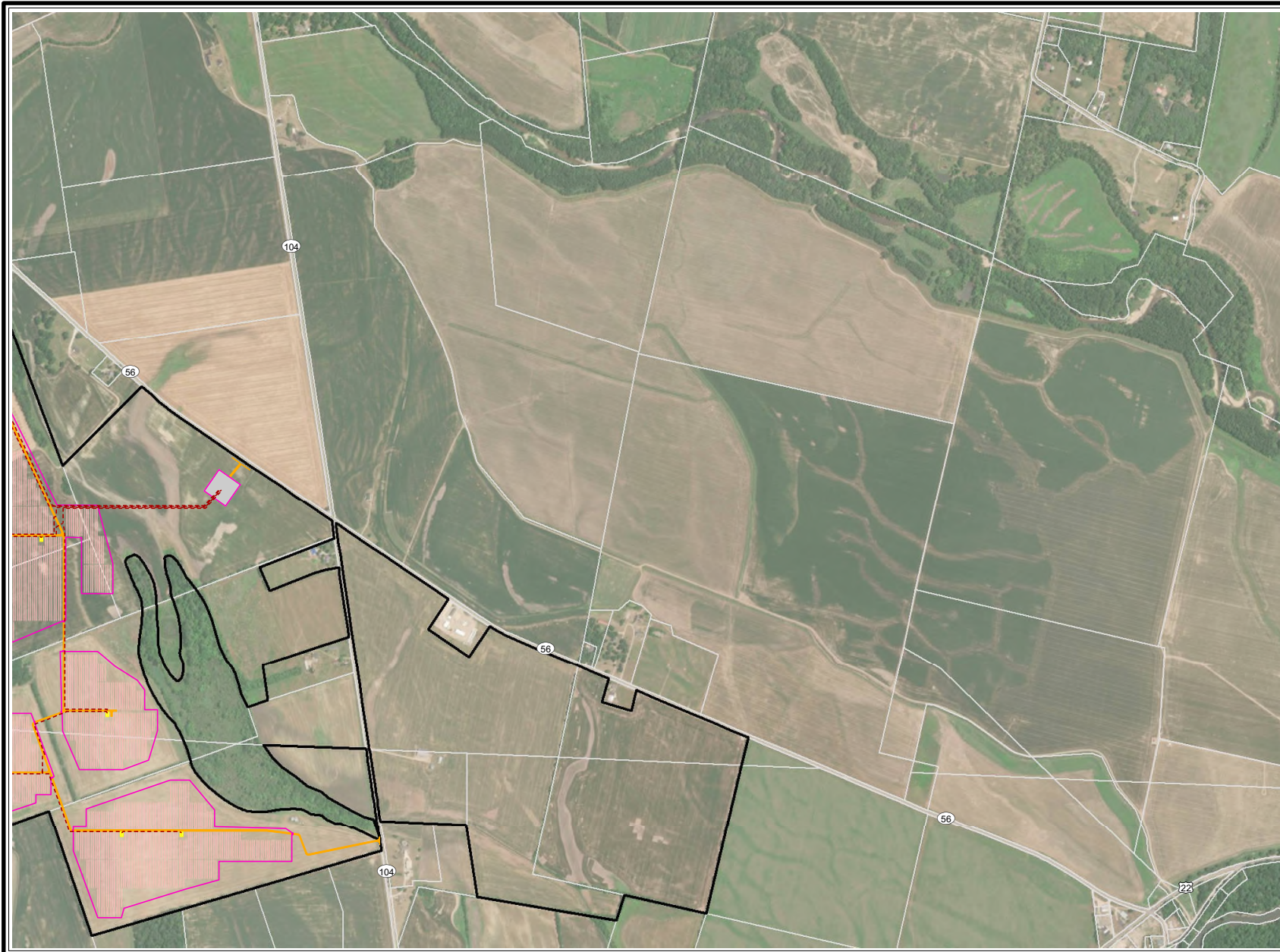
Legend

- Project Area Boundary
- Parcel Boundary
- Substation
- Array Panel
- Inverter
- Access Road
- Collection Line
- Fence



Sources: ESRI World Imagery, 2020; NEER December, 2021;
Pickaway County, 2021; ECT, 2021.

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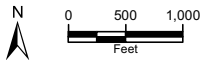
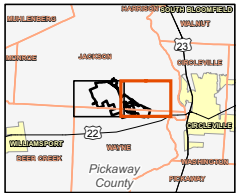
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**This foregoing document was electronically filed with the Public Utilities
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Summary: Application Exhibit K – Preliminary Decommissioning Plan electronically
filed by Teresa Orahod on behalf of Dylan F. Borchers