Attachment H

DECOMMISSIONING PLAN

Mantle Rock Solar LLC

Livingston County, Kentucky

Decommissioning Plan
Mantle Rock Solar and BESS Project
Livingston County, Kentucky

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1.0 INTRODUCTION

Mantle Rock Solar LLC (Mantle Rock) a subsidiary of Atlantica Development Company LLC (the Client) is proposing to construct and operate the Mantle Rock Solar and BESS Project (Project) to the south of Joy, an unincorporated community, in Livingston County, Kentucky. The Project area will occupy approximately 562 acres of land with 396 acres within perimeter fencing. The Project will have a maximum nameplate generating capacity of up to 47.45 megawatts (MW) alternating current (AC) with a 59 MW, 168 MW-hours [MWh] battery energy storage system (BESS).

This Decommissioning Plan (Plan) provides a description of the decommissioning and restoration phase of the Project. Start-of-construction is planned for March 2026, with anticipated Commercial Operation Date (COD) in June 2028. Major components of the Project include bi-facial solar modules, a tracking system, inverter/transformer stations, below ground electrical cabling and conduits, access roads, perimeter fence, and a Project substation as shown in Figure 1. The decommissioning phase is assumed to include the removal of Project facilities as listed in Section 1.1 and shown in Figure 1. This Plan complies with requirements stated within the 2023 Kentucky Revised Statutes (KRS) 278.706(2)(m). To the extent applicable laws and regulations in the future conflict with this Decommissioning Plan, such laws and regulations may apply in lieu of the applicable portion of this Plan.

This Plan includes an overview of the primary decommissioning Project activities, including the dismantling and removal of facilities, and subsequent restoration of land. A summary of estimated costs and revenues associated with decommissioning the Project are included in Section 4.0. The summary statistics and estimates provided are based on a 67.2-$MW_{[AC]}$ Project array design and a 168 MWh BESS.

1.1 FACILITY COMPONENTS

The main components of the Project to be decommissioned include:

- Solar modules and associated above ground cabling
- Tracking system and steel piles
- Inverter/transformer stations and concrete pad foundations
- Below ground electrical cabling and conduits up to three feet (36 inches) deep
- Perimeter fencing
- BESS components and foundations
- BESS yard

1.2 TRIGGERING EVENTS AND EXPECTED LIFETIME OF PROJECT

Project decommissioning may be triggered by events such as the end of a power purchase agreement or when the Project reaches the end of its operational life. The decommissioning phase will comply with requirements of the KRS, or applicable law at the time of decommissioning.

If properly maintained, the expected lifetime of a utility-scale solar project is approximately 35 years with an opportunity to extend the life of the project with equipment replacement and repowering. Depending on market conditions and project viability, solar arrays may be retrofitted with updated components (e.g.,

modules, racking system, etc.) to extend the life of a project. In the event that the modules are not retrofitted, or at the end of the Project's useful life, the modules, BESS, and associated components will be decommissioned and removed from the Project site. During the Project's useful life, solar modules that are replaced or discarded will be removed from the site within 90 days, unless an extension has been granted by the secretary of the Kentucky Energy and Environment Cabinet ("Secretary").

The value of the individual components of the solar facility will vary with time. In general, the highest component value would be expected at the time of construction with declining value over the life of the Project. Over most of the life of the Project, components such as the solar modules could be sold in the wholesale market for reuse or refurbishment. As efficiency and power production of the modules decrease due to aging and/or weathering, the resale value will decline accordingly. Secondary markets for used solar components include other utility scale solar facilities with similar designs that may require replacement equipment due to damage or normal wear over time; or other buyers (e.g., developers, consumers) that are willing to accept a slightly lower power output in return for a significantly lower price point when compared to new equipment.

Components of the facility that have resale value may be sold in the wholesale market. Components with no wholesale value will be salvaged and sold as scrap for recycling or disposed of at an approved offsite licensed solid waste disposal facility (landfill). Decommissioning activities will include removal of the solar arrays, BESS, and associated components as listed in Section 1.1 and described in Section 2.0.

1.3 DECOMMISSIONING SEQUENCE

Decommissioning activities will be completed within eighteen (18) months of the Project ceasing to produce electricity for sale unless the deadline has been extended by the Secretary. Mantle Rock will be the responsible party. Monitoring and site restoration may extend beyond this period to ensure successful revegetation and rehabilitation. The anticipated sequence of decommissioning and removal is described below; however, overlap of activities is expected.

- Reinforce access roads, if needed, and prepare site for component removal
- Install temporary fencing and erosion control best management practices (BMPs) to protect sensitive resources and control erosion during decommissioning activities.
- De-energize solar arrays.
- Dismantle and remove modules and above-ground wiring.
- Remove tracking equipment and piles.
- Remove inverter/transformer stations along with concrete pad foundations.
- Remove above and below-ground electrical cabling and conduits to a depth of three feet
- Remove BESS containers and units along with concrete pad foundations
- Remove BESS yard and grade site as necessary
- Remove perimeter fence
- De-compact subsoils as needed, restore, and revegetate disturbed land to a substantially similar state as it was prior to commencement of Project construction

2.0 PROJECT COMPONENTS AND DECOMMISSIONING ACTIVITIES

The Project components and decommissioning activities are further described within this section.

2.1 OVERVIEW OF SOLAR FACILITY SYSTEM

Mantle Rock anticipates utilizing approximately 103,488 solar modules, with a total nameplate generating capacity of up to approximately 60 MW direct current (DC) converting to approximately 47.45 $MW_{[AC]}$ on the 396 acres of land within the perimeter fencing. Statistics and cost estimates provided in this Plan are based on ZNShine Solar bifacial modules, although the final module selection may vary prior to construction. The selection of different modules is not anticipated to materially alter the conclusions of this Plan.

Foundations, BESS equipment, steel piles, and electrical cabling and conduit installed three feet (36 inches) or less below the soil surface will be removed. Access roads and fences may be left in place if requested and/or agreed to by the landowner. For the purposes of this assessment, all fence is assumed to be removed and according to the lease agreement the access roads are assumed to be left in place. Mantle Rock will communicate with the appropriate local agency to coordinate the repair of public roads damaged or modified during the decommissioning and reclamation process.

Estimated quantities of materials to be removed and sold, salvaged, or disposed of are included in this section. Many of the materials described have salvage value, although there are some components that will likely have none at the time of decommissioning. Removed materials that cannot be sold on the resale market will be salvaged or recycled to the extent possible. Other non-recyclable waste materials will be disposed of in accordance with state and federal law in an approved licensed solid waste facility. Solar modules and battery units may have value in a resale market, depending on their condition at the time of decommissioning. Table 1 presents a summary of the primary components of the Project included in this decommissioning plan.

Table 1 Primary Components of Project to be Decommissioned

Component	Quantity	Unit of Measure
Solar modules (approximate)	103,488	Each
Tracking system (84-module equivalent tracker)	1,232	Tracker
Steel piles/trackers (solar)	11,088	Each
Inverter/transformer stations (solar)	11	Each
Inverter/transformer station concrete pad foundations (solar)	11	Each
Perimeter fencing (solar and BESS)	33,993	Linear Foot
BESS yard	1	Lump Sum
BESS battery pack and container removal	110	Each
BESS battery unit concrete pads	110	Each
Inverters/transformers (BESS)	11	Each

Component	Quantity	Unit of Measure
Inverter stations concrete pads (BESS)	11	Each

2.2 SOLAR MODULES

Statistics and estimates provided in this Plan are based on the ZXM7-UHLDD 144 Series 580-watt bifacial modules manufactured by ZNShine Solar for the Project. The module assembly (with frame) will have a total weight of approximately 69.5 pounds and will be approximately 89.7 inches long by 44.6 inches wide. The modules are mainly comprised of an anodized aluminum frame and various non-metallic materials such as silicon, glass, plastic, and epoxies.

At the time of decommissioning, module components in working condition may be refurbished and sold in a secondary market yielding greater revenue than selling as salvage material. The estimates in this report have been calculated using a conservative approach, considering revenue from salvage only, rather than the resale of the modules.

2.3 TRACKING SYSTEM AND SUPPORT

The solar modules will be mounted on a one-in-portrait single-axis tracking system, such as the Horizon tracker manufactured by Nextracker or a similar system. Each full tracker is expected to be approximately 320 feet in length and will support approximately 84 solar modules. Smaller trackers will be employed at the edges of the layout to efficiently utilize available space. The tracking systems are mainly comprised of galvanized and stainless steel; steel piles that support the system are comprised of structural steel.

The solar arrays will be deactivated from the surrounding electrical system and made safe for disassembly. Tracker lubricants will be removed and properly disposed of or recycled according to regulations current at the time of decommissioning. Electronic components and internal electrical wiring will be removed and salvaged. The steel piles will be removed to a minimum depth of three feet below the surface.

The supports, tracking system, and piles contain salvageable materials which can be sold to provide revenue to offset the decommissioning costs.

2.4 INVERTER/TRANSFOMER STATIONS

The inverter and transformer stations are located within the array and BESS yard and will sit on concrete pad foundations. The inverters and transformers will be deactivated, disassembled, and removed. Depending on condition, the equipment may be sold for refurbishment and re-use. If not re-used, they will be salvaged or disposed of at an approved solid waste management facility. The concrete slabs will be crushed and transported for recycling or re-use off site. Oils and lubricants will be collected and disposed of at a licensed facility.

2.5 ELECTRICAL CABLING AND CONDUITS

The Project's below ground electrical collection system will be placed at a depth greater than three feet (36 inches). Cabling and conduit above ground and up to three feet below the ground surface will be removed and salvaged, while cable located greater than three feet below the surface will be abandoned in

place. If the salvage value of cable exceeds the removal cost, cable buried deeper than three feet may be removed in decommissioning.

2.6 BATTERY ENERGY STORAGE SYSTEM

The Project plans to include a BESS facility within the Project site with a total energy storage capacity of 168 MWh. The BESS area will encompass approximately 5.80-acres of land and will contain aggregate fill. Statistics and estimates provided in this Plan are based on 110 of the 2.44 MWh Fluence Gridstack Pro 2000 Series battery units. Each battery unit will be approximately 6 feet wide by 25 feet long. A total of 110 batteries located on concrete pad foundations have been considered in this report.

The battery units are mainly comprised of materials such as Lithium-ion (Li-ion) batteries, silicon, steel, copper, plastic, and epoxies. If decommissioned prior to the end of their useful life, the battery packs may have value in a resale market, depending on their condition.

Eleven (11) inverter stations will be located adjacent to the battery units. Inverter stations will be mounted on concrete pad foundations. Inverter stations and associated equipment will be deactivated, disassembled, and removed at decommissioning. Depending on condition, the inverter stations may be sold for refurbishment and re-use. Collection cabling will be installed below the surface at a depth greater than 36 inches and will be abandoned in place during decommissioning. All above ground facilities and subsurface materials will be removed and salvaged or disposed of in accordance with state and federal law at a licensed solid waste facility.

At the time of decommissioning, the BESS and enclosures will be completely removed from the Project site. The concrete pads will be crushed and transported for recycling or re-use off site. It is assumed, based on manufacturer information, and projected market conditions, that the battery units will have resale value for the first 10 to 15 years. Therefore, no recycling costs have been included in this cost estimate.

The BESS yard will contain aggregate fill. All aggregate within the BESS yard will be removed in decommissioning. Decommissioning activities include the removal and stockpiling of aggregate materials onsite for salvage preparation. It is conservatively assumed that all aggregate materials will be removed from the Project site. Following removal of the aggregate, the BESS yard will be de-compacted with deep ripper or chisel plow (ripped to 18 inches), backfilled with native subsoil and topsoil, as needed, and graded as necessary.

2.7 PROJECT SUBSTATION

One substation will be located near the southwest portion of the site. The substation will contain within its perimeter, a gravel pad, one power transformer and footings, an electrical control house, and concrete foundations, as needed.

The Project substation will be under MISO/FERC ownership. This estimate assumes the substation, owned by others, will not be removed in Project decommissioning.

2.8 PERIMETER FENCING AND ACCESS ROADS

The Project will include an approximately six-foot-high chain link fence around the perimeter of the solar array and BESS site. The fence will total approximately 33,993 feet (6.4 miles) in length. Near the end of the decommissioning process, the fence, poles, and foundations will be removed from the Project site.

A network of access roads will allow access to solar facility equipment and BESS area. The internal access roads will be composed of gravel approximately 20 to 23 feet wide and total approximately 26,345 feet (5.0 miles) in length. The landowner lease agreement states that the access roads will remain at completion of the Project; therefore, the decommissioning estimate assumes that all site access roads will not be removed.

3.0 LAND USE AND ENVIRONMENT

3.1 SOILS AND AGRICULTURAL LAND

Areas of the Project will be restored to a substantially similar state as it was prior to the commencement of construction. Soils compacted during de-construction activities will be de-compacted, as necessary.

3.2 RESTORATION AND REVEGETATION

Portions of the Project site that have been excavated and backfilled will be returned to a substantially similar state as it was prior to the commencement of construction. Soils compacted during de-construction activities will be de-compacted, as necessary. County drains will be avoided. If present, private drain tiles that affect drainage of multiple parcels that were not avoided, rerouted, or repaired during construction and have been damaged will be repaired or replaced, as needed, in order to maintain appropriate drainage. Topsoil will be placed on disturbed areas, as needed, and seeded with appropriate vegetation in coordination with landowners. Restored areas will be revegetated in compliance with applicable laws and regulations in place at the time of decommissioning.

3.3 SURFACE WATER DRAINAGE AND CONTROL

The Project facilities are being sited to avoid impacts to wetlands, waterways, and drainage swales to the extent practicable.

Surface water conditions at the Project site will be reassessed prior to the decommissioning phase. EKPC will obtain the required water quality permits from the Kentucky Energy and Environment Cabinet (KEEC) and the U.S. Army Corps of Engineers (USACE), as needed, prior to decommissioning the Project. Required construction stormwater permits will also be obtained, and a Stormwater Pollution Prevention Plan (SWPPP) prepared describing the protection needed to reflect conditions present at the time of decommissioning. Best Management Practices (BMPs) may include enhancement of construction entrances, temporary seeding, permanent seeding, mulching (in non-agricultural areas), erosion control matting, silt fence, filter berms, and filter socks.

3.4 MAJOR EQUIPMENT REQUIRED FOR DECOMMISSIONING

The activities involved in decommissioning the Project include removal of the Project components, including but not limited to solar modules, tracking system, foundations and piles, inverter/transformers, perimeter fence, BESS components, BESS yard, and below ground electrical cabling and conduits located at three feet or less below the surface grade of the land. Restoration activities include back-filling of pile and foundation sites; de-compaction of subsoils; grading of surfaces to pre-construction land contours; and revegetation of the disturbed areas.

Equipment required for the decommissioning activities is similar to what is needed to construct the solar facility and may include, but is not limited to: small cranes, low ground pressure (LGP) track mounted excavators, backhoes, LGP track bulldozers and dump trucks, front-end loaders, deep rippers, water trucks, disc plows and tractors to restore subgrade conditions, and ancillary equipment. Standard dump trucks may

be used to transport material removed from the site to disposal facilities and to import clean fill and topsoil if necessary.

4.0 DECOMMISSIONING COST ESTIMATE SUMMARY

Expenses associated with decommissioning the Project will be dependent on labor costs at the time of decommissioning. For the purposes of this report, approximate 2025 market values were used to estimate labor expenses. Fluctuation and inflation of the labor costs were not factored into the estimates.

The value of the individual components of the solar facility will vary with time. In general, the highest component value would be expected at the time of construction with declining value over the life of the Project. Over most of the life of the Project, components such as the solar modules could be sold in the wholesale market for reuse or refurbishment. As efficiency and power production of the modules decrease due to aging and/or weathering, the resale value will decline accordingly. Secondary markets for used solar components include other utility scale solar facilities with similar designs that may require replacement equipment due to damage or normal wear over time; or other buyers (e.g., developers, consumers) that are willing to accept a slightly lower power output in return for a significantly lower price point when compared to new equipment.

4.1 DECOMMISSIONING EXPENSES

During decommissioning, the Project will incur costs associated with disposal of components not sold for salvage, including materials which will be disposed of at a licensed facility, as required. Decommissioning costs also include backfilling, grading and restoration of the proposed Project site as described in Section 3. Table 2 summarizes the estimates for decommissioning activities associated with the major components of the Project excluding the BESS expenses which are summarized separately in Table 3. Costs are based on an approximately 60 $MW_{[DC]}$ site design, converting to 47.45 $MW_{[AC]}$.

Table 2 Estimated Decommissioning Expenses – Solar Facilities

Activity	Unit	Quantity	Cost per Unit	Total
Overhead and management (includes estimated permitting required)	Lump Sum	1	$178,000	$178,000
Solar modules; disassembly and removal	Each	103,488	$5.30	$548,486
Tracking system disassembly and removal (equivalent trackers)	Each	1,232	$645	$794,640
Steel pile (trackers)	Each	11,088	$12.80	$141,926
Inverter/transformer stations	Each	11	$1,930	$21,230
Inverter/transformer stations concrete pads	Each	11	$2,315	$25,465
Perimeter fence removal	Linear Feet	32,677	$4.70	$153,583
Topsoil replacement and rehabilitation of site	Lump Sum	1	$95,100	$95,100
Total Estimated Decommissioning Cost – Solar Facilities				**$1,958,430**

Table 3 summarizes the estimated decommissioning costs associated with the major components of the Project's BESS facilities.

Table 3 Estimated Decommissioning Expenses – BESS Facilities

Activity	Unit	Quantity	Cost per Unit	Total
Overhead and management rate	Lump Sum	1	$111,500	$111,500
Battery pack and container removal	Each	110	$2,870	$315,700
BESS concrete pad removal	Each	110	$4,980	$547,800
Transformers and inverters	Each	11	$1,930	$21,230
Inverter stations concrete pads	Each	11	$1,543	$16,973
BESS yard excavation and removal	Lump Sum	1	$67,400	$67,400
Topsoil replacement and rehabilitation of BESS site	Lump Sum	1	$139,600	$139,600
Perimeter fence removal	Linear Foot	1,316	$4.70	$6,185
Total Estimated Decommissioning Cost – BESS Facilities				**$1,226,388**

4.2 POTENTIAL DECOMMISSIONING REVENUES

Revenue from decommissioning the Project will be realized through the sale of the facility components and construction materials. As previously described, the value of the decommissioned components will be higher in the early stages of the Project and decline over time. Resale of components such as solar modules is expected to be greater than salvage (i.e., scrap) value for most of the life of the Project.

Solar Facilities

Modules and other solar facility components may be sold within a secondary market for re-use. A current sampling of reused solar modules indicates a wide range of pricing depending on age and condition ($0.10 to $0.30 per watt). Future pricing of solar modules is difficult to predict at this time, due to the relatively young age of the market, changes to solar panel technology, and the ever-increasing product demand. A conservative estimation of the value of solar modules at $0.10 per watt would yield approximately $6,000,000. Increased costs of removal, when preparing for resale versus salvage, would be expected in order to preserve the integrity of the modules; however, the net revenue would be substantially higher than the estimated salvage value, thus offsetting higher removal cost.

The resale value of components such as the module trackers, may decline more quickly; however, the salvage value of the steel that makes up a large portion of the tracker is expected to stay at or above the value used in this report.

The market value of steel and other materials fluctuates daily and has varied widely over the past five years. Salvage value estimates were based on an approximate five-year-average price of steel and copper derived from sources including on-line recycling companies and United States Geological Survey (USGS) commodity summaries. The price used to value the steel used in this report is $273 per metric ton; aluminum at $0.40 per pound; silicon at $0.40 per pound and glass at $0.05 per pound.

The main component of the tracking system and piles is assumed to be salvageable steel. The main components of the solar modules are glass and silicon with aluminum framing. A 50 percent recovery rate was assumed for all module components, due to the processing required to separate the module components. Alternative and more efficient methods of recycling solar modules are anticipated before this Project is decommissioned, given the large number of solar facilities that are currently being developed. Table 4 summarizes the potential salvage value for the solar array components and construction materials.

Table 4 Estimated Decommissioning Revenues – Solar Facilities

Item	Unit of Measurement	Quantity per Unit	Salvage Price per Unit[1]	Total Salvage Price per Item	Number of Items	Total
Modules – Silicon	Pounds per Module	1.7	$0.40	$0.680	103,488	$70,372
Modules – Aluminum	Pounds per Module	2.8	$0.40	$1.120	103,488	$115,907
Modules – Glass	Pounds per Module	26.0	$0.05	$1.300	103,488	$134,534
Tracking System and Posts	Metric tons per $MW_{[DC]}$	32.0	$273	$8,736	60.0	$524,160
Total Estimated Decommissioning Revenue						**$844,973**

* Revenue based on salvage value only. Revenue from used modules at $0.10 per watt could raise $6,000,000 as resale versus the estimated salvage revenue.

BESS Facilities

Battery energy storage systems will retain a significant resale value during the early phases of their life cycle. During the first 10 years of the Project, BESS units, or the individual battery cells, will likely be sold for re-use. It is estimated that the battery units' value during the first ten years of the Project life would offset (or exceed) the cost of preparation and shipping. Although additional revenue due to resale may be generated during this stage of the Project, these revenues are not reflected in Table 4. During later stages of the Project, the value of the battery components, such as lithium, copper, aluminum, and steel, would be extracted during recycling to provide an offset to the disposal costs.

4.3 DECOMMISSIONING COST SUMMARY

Table provides a summary of the net estimated cost to decommission the Project, using the information detailed in Sections 4.1 and 4.2. Estimates are based on 2025 prices, with no market fluctuations or inflation considered.

Table 5 Net Decommissioning Cost Summary

Item	(Cost)/Revenue
Decommissioning Expenses (Solar Project)	($1,958,430)
Decommissioning Expenses (BESS Project)	($1,226,388)
Potential Revenue – salvage value of recoverable materials	$844,973
Net Decommissioning (Cost)/Revenue	**($2,339,845)**

4.4 FINANCIAL ASSURANCE

Atlantica Development Company, LLC has indicated they will comply with KRS 278.706 requirements. The decommissioning bond will be provided prior to the beginning of construction. The decommissioning plan and cost estimate shall be reviewed and updated every five years, submitted to the Kentucky Energy and Environment Cabinet and Livingston County for approval, and the security revised as appropriate based upon the revised cost estimate at Atlantica Development Company, LLC's expense.

Atlantica Development Company, LLC has indicated that they will comply with statutory requirements, including but not limited to the following:

- The bond or other similar security shall be provided by an insurance company or surety that shall at all times maintain at least an "Excellent" rating as measured by the AM Best rating agency or an investment grade credit rating by any national credit rating agency and, if available, shall be noncancelable by the provider or the customer until completion of the decommissioning plan or until a replacement bond is secured.
- The bond or other similar security shall provide that at least thirty (30) days prior to its cancellation or lapse, the surety shall notify the applicant, its successor or assign, each landowner, the Energy and Environment Cabinet, and the county or city in which the facility is located of the impending cancellation or lapse. The notice shall specify the reason for the cancellation or lapse and provide any of the parties, either jointly or separately, the opportunity to cure the cancellation or lapse prior to it becoming effective. The applicant, its successor, or its assign shall be responsible for all costs incurred by all parties to cure the cancellation or lapse of the bond. Each landowner, or the Energy and Environment Cabinet with the prior approval of each landowner, may make a demand on the bond and initiate and complete the decommissioning plan.
- Communicate with each affected landowner at the end of the merchant electric generating facility's useful life so that any requests of the landowner that are in addition to the minimum requirements set forth in this paragraph and in addition to any other requirements specified in the lease with the landowner may, in the sole discretion of the applicant or its successor or assign, be accommodated.

FIGURES

Figure 1 Proposed Project Layout