Revised Attachment I

DECOMMISSIONING PLAN

South Fork Solar, LLC

Nicholas County, Kentucky

A DECOMMISSIONING PLAN FOR

South Fork Solar

Nicholas County, Kentucky

NOVEMBER 6, 2026

PREPARED FOR:

South Fork Solar LLC

PREPARED BY:

Westwood

Westwood

Decommissioning Plan

South Fork Solar

Nicholas County, Kentucky

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Date: November 6, 2026

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Attachment A: Decommissioning Cost Estimate

1.0 Introduction / Project Description

This Decommissioning Plan ("Plan") has been prepared for the South Fork Solar in accordance with Title 401 Kentucky Administrative Regulations ("KAR") 103:020 and the Kentucky Revised Statutes ("KRS") 278.706(2)(m). The purpose of the Plan is to describe the means and methods that can be used to remove all structures, foundations, underground collection cables, and equipment and to reclaim and restore the land altered during the construction and operation of the solar project to its pre-construction condition to the extent practicable.

The South Fork Solar ("Project") is a solar power generation project proposed by South Fork Solar LLC ("Applicant") in Nicholas County ("County"), KY. The Project will have an aggregate nameplate capacity of up to 45-megawatt (MW) alternating current (ac), 54-MW direct current (dc). Upon completion, the Project will comprise a solar array consisting of solar panels, tracking systems, inverters, transformers, underground collection cables, generation tie (gen-tie) lines, substation, operations and maintenance (O&M) facility, access roads, and fencing. The Project will be built within a general Project Area of approximately 507 acres.

The useful life of solar panels for this Project is anticipated to be 40 years. At that time, the Project will either be decommissioned or repowered with newer technology. The Plan identifies components which may be removed and areas that may be restored once the Project has not generated electricity for twelve consecutive months.

2.0 Proposed Future Land Use

Prior to the development of the Project, the land use of the Project Area is primarily grassland/pasture with minor areas of agriculture. After all equipment and infrastructure is removed during decommissioning, 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. Access roads and other areas compacted by equipment may be decompacted to a depth necessary to ensure drainage of the soil and root penetration prior to fine grading and revegetation to match pre-construction conditions. Please refer to Section 3.3 for a detailed description of reclamation activities.

3.0 Decommissioning Activities

Decommissioning of the Project will include removing the solar panels, solar panel racking, steel foundation posts and beams, inverters, transformers, underground collection cables, gen-tie line, equipment pads and foundations, equipment cabinets, and ancillary equipment. The civil facilities, access roads, and security fencing are included in the scope. Standard decommissioning practices will be utilized, including dismantling and repurposing, salvaging/recycling, or disposing of the solar energy improvements.

Prior to beginning decommissioning activities for the Project, a notification will be sent to the Kentucky Energy and Environment Cabinet (ECC), affected landowners, and County about the implementation of the decommissioning process. During decommissioning, the landowners will be consulted to identify the

extent and type of work to be completed. Some Project infrastructure, such as the access roads and fencing, may be removed at the discretion of the landowners. Underground utility lines will be fully removed unless the landowner and the Applicant otherwise agree to a different depth.

Decommissioning will include the removal and transportation of all Project components from the Project site. All dismantling, removal, recycling, and disposal of materials generated during decommissioning will comply with rules, regulations, and prevailing Federal, State, and local laws at the time decommissioning is initiated and will use approved local or regional disposal or recycling sites as available. Recyclable materials will be recycled to the furthest extent practicable. Non-recyclable materials will be disposed of in accordance with State and Federal law.

3.1 Decommissioning of Project Components

3.1.1 Solar Panels

Solar panels will be inspected for physical damage, tested for functionality, and disconnected and removed from racking. Functioning panels will be packed, palletized, and sent to an off-site facility for reuse or resale. Non-functioning panels will be shipped to the manufacturer or a third party for recycling.

3.1.2 Tracker Racking System

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

3.1.3 Steel Foundation Posts

Structural foundation steel posts will be pulled out to full depth, removed, processed to appropriate size, and shipped to a recycling facility. 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 decompacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent for revegetation.

3.1.4 Underground Collection Cables

Underground collection cables will be excavated and fully removed. 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 and topsoil will be redistributed across the disturbed area.

3.1.5 Gent-tie Lines

The overhead gen-tie lines, consisting of conductor, a ground conductor, and SCADA line, will be destrung in the opposite manner that the conductor was installed, using pull trucks, reel trucks, tensioners, and pullers, in addition to standard equipment. Insulators and insulator gangs will also be removed from each tower. It is anticipated that one crew will work on removing the conductors while another crew works on the ground conductor and SCADA. Once the wires are removed, the gen-tie towers will be brought to the ground for disassembly. All removed equipment will be disassembled to sizes suitable for hauling, then loaded onto standard hauling trucks for off-site recycling or disposal.

3.1.6 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.

3.1.7 Equipment Foundations and Ancillary Foundations

The ancillary foundations are concrete foundations for the equipment pads. The concrete foundation piles will be broken up into smaller pieces and removed completely. Duct banks will be excavated to full depth. All unexcavated areas compacted by equipment used in decommissioning will be decompacted 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 Applicant's sole discretion, consistent with applicable regulations and industry standards.

3.1.8 Fence

Fence parts and foundations will be removed from the site and reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, at the Applicant's sole discretion, consistent with applicable regulations and industry standards. The surrounding areas will be restored to pre-construction conditions to an extent practicable.

3.1.9 Access Roads

Project access roads will be used for decommissioning purposes, after which removal of roads will be discussed with the landowner(s) and one of the following options will be pursued:

1. After final clean-up, roads may be left intact through mutual agreement of the landowner(s) and the Applicant 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, at the Applicant's sole discretion, consistent with applicable regulations and industry standards. Clean aggregate can often be used as "daily cover" at landfills for no disposal cost. Internal service roads are assumed to be eight inches of aggregate over compacted subgrade. The subgrade will be decompacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent for vegetation. Topsoil that was stockpiled during the original construction will be distributed across the open area. Finally, the access road corridors will be revegetated with an approved seed mix.

3.1.10 Substation

Decommissioning of the collector substation will be performed with the rest of the Project. All steel, conductors, switches, transformers, and other components of the substation will be disassembled and taken off-site to be recycled or reused. Foundations and underground components will be fully removed. The rock base will be removed using bulldozers and backhoes or front loaders. The material will be hauled from the site using dump trucks to be recycled or disposed of at an off-site facility. Topsoil will be reapplied to match the surrounding grade to preserve existing drainage patterns. Topsoil and subsoil will be decompacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent for vegetation.

3.1.11 Operations and Maintenance Trailer

The O&M trailer is a CONEX Box. If the CONEX Box is not repurposed, decommissioning will include the disconnection of the utilities and demolition of the structure, pad rock base parking lot, and associated vegetated/stormwater handling facilities. All associated materials will be removed from the site using wheeled loaders or backhoes and bulldozers and hauled off-site in dump trucks. All recyclable materials will be brought to appropriate facilities and sold; the remaining materials will be disposed of at an approved landfill facility. Subgrade soils will be decompacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent for vegetation. Topsoil will be reapplied to match existing surrounding grade to preserve existing drainage patterns, and the site will revegetated to match pre-construction conditions.

3.2 Component Disposal

Project components removed from the Project site will be resold, reused, recycled, or scrapped to the greatest extent practicable.

- Metal components will be processed to size, sorted, and hauled to a recycling facility (Radius Recycling in Winchester, KY, approximately 29.3 miles from the Project site) to be processed as scrap. This includes:
    - Steel components, including steel piles and trackers, chain-link fencing, steel transmission poles, structural steel from the substation, steel from the O&M facility, and smaller components from recycled equipment.
    - Underground collection, gen-tie, and grounding cables, typically composed of aluminum and copper.
    - Copper windings from transformers and inverters, and the copper ground grid from the substation.
- Other electrical equipment may be assessed for its condition and either sold for reuse or scrapped from its components.
- Fluids, such as transformer oils, will be drained and shipped off-site to an approved recycling facility.
- Solar panels will be resold or recycled to the greatest extent practicable, based on their age and condition, as well as market conditions around resale of solar panels and advancements in recycling technologies. For the purposes of this cost estimate, it is assumed that all panels will be sent to a third party for reuse or recycling. The estimate further assumes that 5% will be damaged beyond repair and will incur a recycling fee.
- Concrete from foundations will be hauled to a concrete recycling facility (Innovative Crushing – Aggregate in Louisville, KY, approximately 112 miles from the Project site).
- If possible, clean gravel removed from the site may be re-used to improve public roads or used by local landowners to improve driveways or be used as clean fill. For the purposes of this cost estimate, it's assumed that the gravel will be hauled to a landfill, where it may be accepted as "daily cover" at no charge.

Project components that are not recyclable may include items composed of mixed materials, certain plastic components, materials that have been contaminated, and certain general municipal wastes. the purposes of this Plan, it is assumed that these materials will be hauled to Rumpke – Rowan County

Landfill, located in Morehead, KY, approximately 44.1 miles from the site.

3.3 Reclamation

The Applicant will restore and reclaim the site to a substantially similar state to the pre-construction conditions. The Applicant assumes that most of the site will be returned to grassland/pasture after decommissioning through implementation of appropriate measures to facilitate such uses. The Applicant 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 natural hydrology and plant communities to the greatest extent practicable while minimizing new disturbance and removal of native vegetation. In addition to the reclamation activities described above for each decommissioning activity, all unexcavated areas compacted by equipment and activity during the decommissioning will be decompacted as needed to ensure proper density of topsoil consistent and compatible with the surrounding area and associated land use. All materials and debris associated with Project decommissioning will be removed and properly recycled or disposed of at off-site facilities.

4.0 Best Management Practices (BMPs)

Pursuant to KRS 278.706(2)(m)(6), the Applicant will communicate with each affected landowner at the end of the Project's useful life so that any requests of the landowner for the decommissioning phase in addition to minimal requirements under KRS 278.706(2)(m) or those specified in the individual lease may, in the sole discretion of the Applicant or its successor or assignee, be accommodated.

4.1 Construction Stormwater Practices

During decommissioning, erosion and sediment control BMPs will be implemented to minimize potential for erosion of site soils and sedimentation of surface waters and waters of the state. Because decommissioning will entail disturbance of more than one acre of soil, the Applicant will prepare a Stormwater Pollution Prevention Plan (SWPPP) and obtain coverage with the Kentucky EEC under Kentucky Pollutant Discharge Elimination System (KPDES) Permit prior to initiating soil disturbing activities. Potential BMPs to be implemented during decommissioning activities are described below and will be subject to refinement in the SWPPP. The decommissioning team will review the permitting requirements at the time of decommissioning and obtain any other necessary permits, which may include a U.S. Army Corps of Engineers (USACE) Section 404 Permit to Discharge Dredged or Fill Material.

4.1.1 Erosion Control

Erosion control measures will be refined based on the standard of practice current at the time the SWPPP is developed for decommissioning. All disturbed areas without permanent impermeable or gravel surfaces, or planned for use as crop land, will be vegetated for final stabilization. All slopes steeper than 4:1 should be protected with erosion control blankets. Restoration should include seed application prior to application of the blanket. All slopes 4:1 or flatter should be restored with seed and mulch, which will be disc anchored.

4.1.2 Sediment Control

Sediment controls, such as silt fences, fiber logs, dewatering practices, construction entrances, and sedimentation traps and/or basins will be implemented during construction to prevent the transport of sediment off-site during decommissioning activities. Street sweeping/scraping will also be implemented to mitigate potential tracking of sediment onto public roadways.

4.1.3 Controlling Stormwater Flowing onto and Through the Project

Given the low gradient of the slopes in the Project Area, controlling stormwater flow that enters the Project Area will likely require minimal effort during decommissioning activities. Only newly disturbed areas may require new, temporary stormwater control. If necessary, water may be diverted around the Project site using diversion berms.

4.2 Permitting

All decommissioning and reclamation activities will comply with Federal and State permit requirements. Decommissioning activities that will disturb more than one acre of soil will require coverage under the KPDES Permit for construction stormwater. The permits will be applied for and received prior to decommissioning construction activities commencing. A SWPPP will be developed prior to filing for construction stormwater permit coverage.

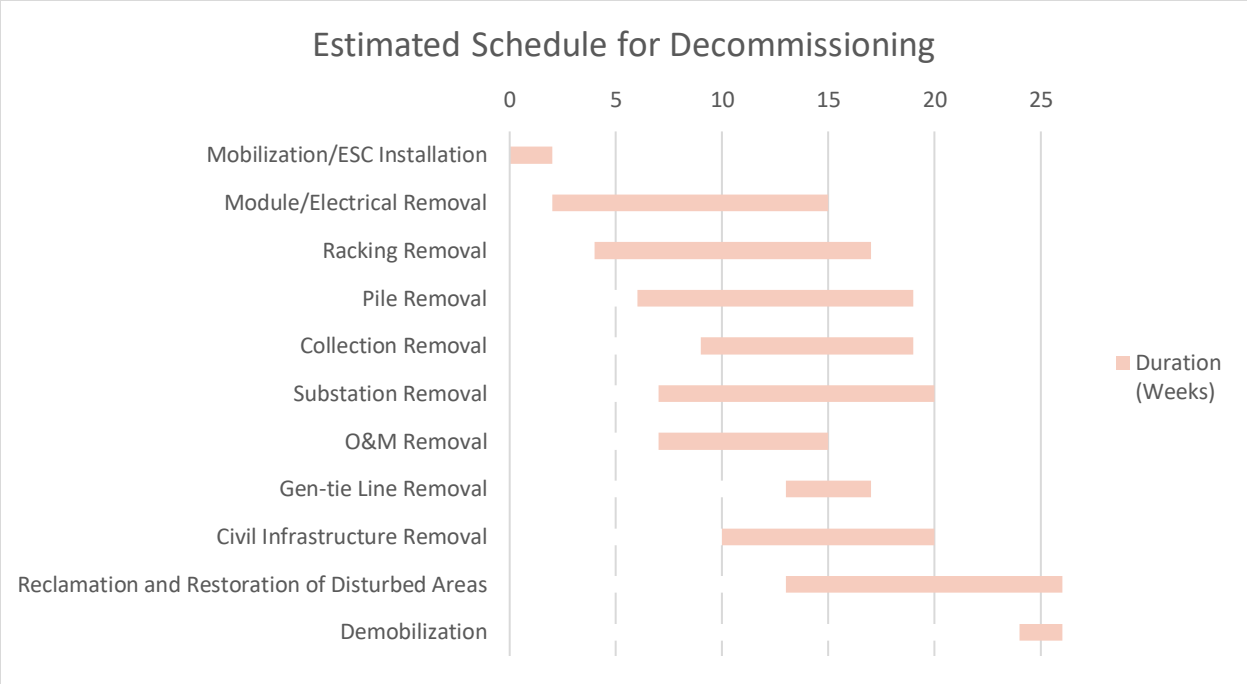
If necessary for decommissioning activities, wetlands and waters permits will be obtained from the USACE or Kentucky Department of Environmental Protection (DEP). A Spill Prevention, Control, and Countermeasure (SPCC) Plan for decommissioning will likely also be required for decommissioning work.

4.3 Health and Safety Standards

Work will be conducted in strict accordance with the Applicant's health and safety plan. The construction contractor hired to perform the decommissioning will also be required to prepare a site-specific health and safety plan. All site workers, including subcontractors, will be required to read, understand, and abide by the plans. A site safety officer will be designated by the construction contractor to ensure compliance. This official will have stop-work authority over all activities on the site should unsafe conditions or lapses in the safety plan be observed.

5.0 Timeline

Decommissioning of the Project will be initiated once the Project has not generated electricity for twelve consecutive months. It is anticipated that the decommissioning activities for the Project can be completed in 26-week period. The estimated costs for decommissioning are tied to assumptions about the amount of equipment mobilized, the crew sizes, weather and climate conditions, and the productivity of the equipment and crews.



6.0 Decommissioning Costs

The decommissioning costs are calculated using current pricing. In keeping with the requirements of Title 401 KAR 103:020, the estimate of net costs should be updated no less than every five years to recognize price trends for both decommissioning costs. The first updated plan shall be submitted no later than 180 days prior to the 5th anniversary of the Project's commencement of generation of electricity.

The subtotal cost of demolition and removal activities for South Fork Solar is approximately $4,196,379 ($77,711 per MWdc). The estimated salvage/scrap value of the racking, transformers, and other materials, excluding solar panels, is approximately $2,226,220. The net present value is therefore $1,970,160.

7.0 Financial Assurance

Pursuant to KRS 278.706(2)(m)(5), the Applicant will secure a decommissioning bond or similar security to assure financial performance of its decommissioning obligations. The amount of the proposed bond shall be the net present value of the total estimated cost of completing the decommissioning plan. For lands leased by the Applicant, the bond or similar security will name the landowner and Energy and Environment Cabinet ("Cabinet") as co-beneficiaries, with Nicholas County named as secondary beneficiaries once consent is secured. For land owned by the Applicant, the bond or similar security will name the Cabinet as the primary beneficiary. The bond or similar security will be provided by an insurance company or surety that shall maintain at all times 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 non-cancelable by the provider or customer until the completion of the decommissioning plan or until a replacement bond is secured.

8.0 Lease Agreement Considerations

Pursuant to KRS 278.706(2)(m)(7), the Project's lease agreements shall be amended to incorporate the requirements of 278.706(2)(m)(1)-(6) therein.

Attachment A

Decommissioning Cost Estimate

South Fork Solar

	Quantity	Unit	Unit Cost	Total Cost
Mobilization/Demobilization	1	Lump Sum	$253,400.00	$253,400
Mobilization was estimated to be approximately 7% of total cost of other items.				
Permitting				
County Permits	1	Lump Sum	$10,000.00	$10,000
State Permits	1	Lump Sum	$20,000.00	$20,000
Subtotal Permitting				**$30,000**
Decommissioning will require SWPPP and SPCC Plans. Cost is an estimate of the permit preparation cost.				
Civil Infrastructure				
Remove Gravel Surfacing from Road	4,115	Cubic Yards (BV)	$2.75	$11,316
Haul Gravel Removed from Road to Landfill (Morehead, KY)	5,144	Cubic Yards (LV)	$34.42	$177,056
Dispose of Gravel Removed from Road (Landfill uses as Daily Cover)	6,667	Tons	$0.00	$0
Grade Road Corridor (Re-spread Topsoil)	10,415	Linear Feet	$1.56	$16,247
Decompact Road Area	4.8	Acres	$274.31	$1,317
Remove Chainlink Fence	36,432	Linear Feet	$6.81	$248,102
Haul Chainlink Fence to Metal Recycling (Winchester, KY)	194	Tons	$18.70	$3,628
Subtotal Civil Infrastructure				**$457,667**
Civil removal costs are a combination of MNDOT unit costs where applicable, RSMeans cost for Lexington, KY, and industry standards provided to Westwood.				
Structural Infrastructure				
Remove Steel Foundation Posts (Arrays)	15,350	Each	$17.08	$262,178
Haul Steel Post to Metal Recycling (Winchester, KY)	1,382	Tons	$18.70	$25,843
Remove Tracker Racking per String	3,350	Each	$116.74	$391,079
Haul Tracker Racking to Metal Recycling (Winchester, KY)	2,588	Tons	$18.70	$48,396
Subtotal Structural Infrastructure				**$727,496**
Steel removal costs were calculated by using RSMeans information for demolition of steel members.				
Hauling calculations are based on the locations of metals recyclers.				
Electrical Collection System				
Remove PV Panels	87,100	Each	$7.56	$658,476
Haul PV Panels to Reseller/Recycler (Sparta, TN)	3,226	Tons	$74.83	$241,402
Recycle Damaged PV Panels	161	Tons	$520.00	$83,876
Remove Combiner Boxes	312	Each	$60.00	$18,720
Remove Equipment Skids	13	Each	$1,241.98	$16,146
Remove Equipment Pad Concrete Foundations	13	Each	$931.09	$12,104
Haul Concrete Foundations to Concrete Recycling (Louisville, KY)	14	Tons	$39.57	$554
Dispose Concrete Foundations	14	Tons	$40.00	$560
Haul Equipment to Transformer Disposal (Shelbyville, KY)	13	Each	$285.36	$3,710
Remove SCADA Equipment	1	Each	$2,000.00	$2,000
Remove DC Collector System Cables (copper)	54.00	Per MW	$2,000.00	$108,000
Remove Underground (AC) Collector System Cables & Fiber Optic	11,705	Linear Feet	$2.29	$26,804
Load and Haul Cables for Recycling	210.0	Tons	$21.51	$4,517
Dispose of Fiber Optic Cables	2.9	Tons	$81.00	$237
Subtotal Electrical Collection				**$1,177,106**
Electrical removal costs of PV Panels and Combiner Boxes were based industry standard installation rates. Equipment pads, MV Equipment, and SCADA Equipment removal cost are based on removal of equipment, concrete pads, and conduits using a truck mounted crane and RSMeans information on crew production rates.				
Gen-tie System				
Remove Overhead Cables	200	Feet	$4.35	$870
Loadout Overhead Cables	4	Tons	$25.51	$102
Haul Overhead Cables to Metals Recycling (Winchester, KY)	4	Tons	$18.70	$75
Remove Insulators and Gangs	3	Each	$587.44	$1,762
Remove and Load Timber Gen-tie Poles	1	Each	$903.29	$903
Haul Timber Poles to Landfill (Morehead, KY)	1	Each	$444.50	$445
Remove and Load Concrete Piles	6	Cubic Yards	$139.28	$836
Haul Concrete Piles to Concrete Recycling (Louisville, KY)	12	Tons	$39.57	$475
Dispose of Concrete Piles	12	Tons	$40.00	$480
Backfill Pile Locations	6	Cubic Yards	$39.47	$237
Erosion and Sediment Controls	50	LF	$3.58	$179
Subtotal Gen-tie System				**$6,363**

Substation				
Disassemble and Remove Main Power Transformer	1	Each	$10,000.00	$10,000
Haul Transformer Offsite	1	Each	$1,141.44	$1,141
Haul Transformer Oil Offsite	12,830	Gallons	$0.11	$1,464
Excavate Around Transformer Foundation	1	Each	$1,716.67	$1,717
Remove Complete Transformer Foundation	83	Cubic Yards	$121.11	$10,052
Backfill Excavation Area from Transformer Foundation Removal	167	Cubic Yards	$39.47	$6,591
Haul Concrete (Foundations Transformer, Switch Gear, etc.) to Concrete Recyling (Louisville, KY)	168	Tons	$39.57	$6,648
Dispose of Concrete from Transformer Foundation	168	Tons	$40.00	$6,720
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	$1,656.32	$1,656
Load Copper Wire	20,000	Feet	$0.67	$13,400
Haul Copper Wire to Metals Recycling (Winchester, KY)	6.5	Tons	$18.70	$122
Haul Demolition Materials to Landfill (Morehead, KY)	10	Tons	$25.24	$252
Dispose of Demolition Materials & Removed Equipment	10	Tons	$81.00	$810
Remove and Load Gravel Surfacing from Substation Site	504	Cubic Yards (BV)	$2.75	$1,386
Haul Gravel Removed from Substation Site to Landfill (Morehead, KY)	630	Cubic Yards (LV)	$34.42	$21,685
Dispose of Gravel from Substation Site (Use as Daily Cover)	816	Tons	$0.00	$0
Grade Substation Site	1	LS	$1,656.32	$1,656
Erosion and Sediment Control at Substation Site	290	LF	$3.58	$1,038
Decompact Substation Site (Subsoiling)	0.5	Acres	$274.31	$137
Permanent Seeding at Substation Site	0.5	Acres	$2,113.47	$1,057
Subtotal Substation				**$110,033**
O&M Trailer				
Remove and Load Conex Box	1	Each	$420.68	$421
Remove and Load Conex Box Pad	24	Cubic Yards	$14.61	$351
Haul Concrete (O&M Pad) to Concrete Recycling (Louisville, KY)	49	Tons	$39.57	$1,939
Dispose of Concrete from O&M Pad	49	Tons	$40.00	$1,960
Remove and Load Gravel Surfacing of O&M Site	1,076	Cubic Yards (BV)	$2.75	$2,959
Haul Gravel Removed from O&M Site to Landfill (Morehead, KY)	1,345	Cubic Yards (LV)	$34.42	$46,295
Dispose of Gravel from O&M Site	1,743	Tons	$0.00	$0
Decompact O&M Building Site	1.0	Acres	$350.00	$350
Grade O&M Site	1	LS	$2,922.40	$2,922
Erosion and Sediment Control at O&M Site	418	Linear Feet	$3.58	$1,496
Revegetate O&M to Permanent Condition	1.0	Acres	$2,113.47	$2,113
Subtotal O&M Trailer				**$0**
Site Restoration				
Stabilized Construction Entrance	8	Each	$2,000.00	$16,000
Perimeter Controls (Erosion and Sediment Control)	18,216	Linear Feet	$3.58	$65,213
Permanent Seeding on Roadway Areas	4.8	Acres	$2,113.47	$10,145
Revegetate Array Areas to Permanent Condition	497	Acres	$2,113.47	$1,049,338
Subtotal Site Restoration				**$1,140,696**
Project Management				
Project Manager	26	Weeks	$3,749.00	$97,474
Superintendent (full-time)	26	Weeks	$3,525.00	$91,650
Field Engineer (full-time)	26	Weeks	$3,269.00	$84,994
Clerk (full-time)	26	Weeks	$750.00	$19,500
Subtotal Project Management				**$293,618**
Standard industry weekly rates from RSMeans.				
Subtotal Demolition/Removals				**$4,196,379**

Salvage (excluding Solar Panels)				
Fencing (Chain Link)	194	Tons	$195.47	$37,921
Steel Posts	1,105	Tons	$312.73	$345,567
Module Racking	2,588	Tons	$312.73	$809,345
Inverters	13	Each	$36,072.46	$468,942
Substation Transformers (Core and Coils)	45,126	Pounds	$0.23	$10,379
Substation Transformers (Tanks and Fittings)	15	Tons	$195.47	$2,932
Transformers (Oil)	22,710	Gallons	$0.70	$15,897
Substation Ground Grid (Copper)	13,000	Pounds	$4.72	$61,360
DC Collection Lines (Copper)	322,521	Pounds	$1.17	$377,350
AC Collection Lines (Aluminum)	87,787	Pounds	$0.62	$54,428
Ground Conductor Lines (Copper)	8,919	Pounds	$4.72	$42,098
Gen-tie Lines (Aluminum with Steel Core)	4	Tons	$0.14	$1
Subtotal Salvage (excluding PV Modules)				**$2,226,220**

Salvage values are a combination of the following factors; current market metal salvage prices, 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.

Total Demolition/Removals Minus Salvage (without PV Modules)				**$1,970,160**
Salvage (with Solar Panels)				
PV Modules (Resale Value)	*87,100*	*Each*	*$34.72*	*$3,024,112*
Subtotal Salvage (with PV Modules)				***$5,250,332***

Salvage values are a combination of the following factors; current secondary market for solar panel module recycling, discussions with national companies that specialize in recycling and reselling solar panels, and the assumption that care is taken to prevent any damage or breakage of equipment.

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.

Cost Estimate Assumptions

To develop a cost estimate for the decommissioning of the South Fork Solar, 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. When publicly available bid prices or State Department of Transportation bid summaries were not available for particular work items, we developed time- and material-based estimates considering composition of work crews and equipment and material required. While materials may have a salvage value at the end of the Project life, the construction activity costs and the hauling/freight costs are separated from the disposal costs or salvage value to make revisions to salvage values more transparent.

1. Project quantities are based on South Fork Solar Site Plan Exhibit and KMZ, dated August 2026. Project quantities not yet determined in the Civil Permitting Plans were extrapolated from projects of similar size.
2. A project of this size and complexity requires a full-time project manager with full-time support staff.
3. RS Means pricing was used for the Lexington, KY region for the 2nd quarter of 2026.
4. Common labor will be used for the majority of tasks, supplemented by electricians, steel workers, and equipment operators where labor rules may require. The labor rates reflect union labor rates.
5. Mobilization was estimated at approximately 7% of total cost of other items.
6. Permit applications will require the preparation of a SWPPP and an SPCC Plan.
7. Road gravel removal was estimated on a time and material basis. Since the material will not remain on-site a hauling cost is added to the removal cost. Clean aggregate can typically be used as “daily cover” at landfills without incurring a disposal cost. The road gravel may also be used to fortify local

driveways and roads, lowering hauling costs but incurring placing and compaction costs. The hauling costs to a landfill represent an upper limit to costs for disposal of the road gravel.

8. The selected disposal facility (Rumpke – Rowan County Landfill) is located in Morehead, KY, approximately 44.1 miles from the Project site. Hauling costs to the landfill are estimated to be $25.24 per ton.
9. Erosion and sediment control along road reflects the cost of silt fences on the downgradient side of the proposed roads. As such, the length of controls has been estimated to be approximately 50% of the road length.
10. Topsoil is required to be stockpiled on-site during construction, so no topsoil replacement is expected to replace the road aggregate. Subsoiling cost to decompact roadway areas is estimated as $274.31 per acre and revegetation is estimated as $2,113.47 per acre.
11. The selected metal recycling facility (Radius Recycling) is located in Winchester, KY, approximately 29.3 miles from the Project site. Hauling costs to the recycling facility are approximately $0.64 per ton mile, or $18.70 per ton.
12. Tracker foundation posts are lightweight "I" beam sections installed with a specialized piece of equipment and can be removed with a standard backhoe with an attachment for gripping the piles. We estimate crew productivity at 240 posts per day, resulting in a per post cost of approximately $17.08. The posts weigh approximately 150 pounds each.
13. It is assumed that the racking structures weigh approximately 15 pounds per linear foot of array. Each solar panel has a width of 44.65 inches. The Project will have approximately 87,100 modules and 343,948 feet of array. The arrays are made of steel pipes; a crew with hand tools can disassemble and cut the pieces to sizes for recycling at a rate of about 1,800 pounds per person per hour, or about $151.58 per ton.
14. The solar panels for this Project measure approximately 3.72 feet by 7.81 feet and weigh 74.08 pounds. They can easily be disconnected, removed, and packed by a three-person crew at a rate we estimate at 18 panels per hour.
15. The equipment skids will consist of inverters, a transformer, and a panel on a metal frame approximately 19 feet long by 8 feet wide by 9 feet 6 inches tall. The skids weigh approximately 38,000 pounds and can be disconnected by a crew of electricians. They must be lifted by a mobile crane for transport to the recycler. They contain copper or aluminum windings.
16. The transformers contain copper windings that have significant salvage value. They are typically oil filled, but most transformer recyclers will accept the transformers with oil. The estimated costs include removal of metal frame and conduits feeding the equipment.
17. Medium voltage (MV) equipment and SCADA equipment are mounted on the same equipment skids as the inverters and transformers, and they are enclosed in weatherproof cabinets. Their size requires light equipment to remove them. The costs for the removal of the concrete foundations are included in the "Remove Equipment Pad Concrete Foundations" estimate.
18. The underground collector system cables are placed in trenches with a minimum of 18 inches of cover. Several cables/circuits are placed side by side in each trench. The conduits and cables can be removed by trenching.
19. Perimeter control pricing is based on silt fence installation around downgradient sides of the project perimeter.

20. Metal salvage prices (steel, aluminum, copper) are based on August 2026 average pricing quotes from www.iscrapapp.com. These prices are based on delivery to the recycling facility with the material prepared to meet size, thickness, cleanliness, and other specifications.
21. The salvage value for steel uses pricing at $312 per U.S. ton.
22. The estimated resale value of solar panels and inverters was determined through a Valuation Report prepared by Buckstop™ on August 12, 2026. The Valuation Report reflects the almost-new condition of these components for Years 1-5 of operation. Resale values decline with the age of the Project, and updates to this Decommissioning Plan and Cost Estimate will reflect those reduced future values.
23. There is an active market for reselling and recycling electrical transformers and inverters with several national companies specializing in recycling. However, we have assumed that the electrical equipment will be obsolete at the time of decommissioning, so we have based the pricing on a percentage of the weight that reflects the copper windings that can be salvaged. Pricing was used for copper transformers at $0.23 per pound.
24. The collection lines are priced assuming copper conductor wire for the direct current circuits and aluminum wire for the alternating current circuits. The prices reflect a reduced yield of copper or aluminum resulting from the stripping of insulation and other materials from the wire prior to recycling. The estimate uses insulated copper wire ($1.17 /pound) and aluminum 6061 ($0.62 /pound).
25. Care to prevent damage and breakage of equipment, PV panels, inverters, capacitors, and SCADA must be exercised, but removal assumes unskilled common labor under supervision.