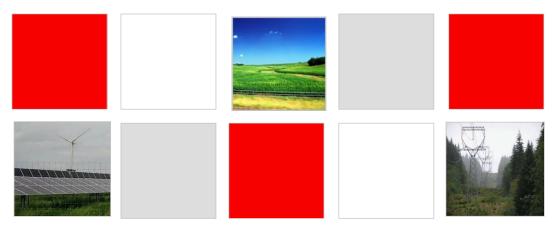
Appendix F Decommissioning Plan



LEMON HILL SOLAR, LLC

Decommissioning Plan

Olmsted County, Minnesota



Docket No. IP7156/GS-25-126

PREPARED BY



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Terms and Abbreviations Definition

AC alternating current

AIMP Agricultural Impact Mitigation Plan

Commission Minnesota Public Utilities Commission

DC direct current

DOC Minnesota Department of Commerce

EERA Energy Environmental Review and Analysis

Facility Proposed site layout

gen-tie generation interconnect

Lemon Hill Solar, LLC Lemon Hill Solar

LV Low voltage

MV medium voltage

MW megawatt

O&M operations and maintenance

Plan Decommission Plan

PPA Power Purchase Agreement

Project Lemon Hill Solar Project

PV photovoltaic

1. INTRODUCTION

Lemon Hill Solar, LLC (Lemon Hill Solar) is proposing to construct and operate a 180 megawatt (MW) photovoltaic (PV) solar energy generating facility and associated infrastructure, known as the Lemon Hill Solar Project (Project) in Olmsted County, Minnesota. Lemon Hill Solar has secured 100% land control within the Site as either a lease or easement. The Site is comprised entirely of private land. The Project will include the installation of bifacial solar panels on a single axis tracking system, power conversion systems, a site substation, a gen-tie line, an operations and maintenance (O&M) building, and other supporting equipment. The start of construction for the Project is Quarter 4 of 2026 with a planned commercial operation date of Quarter 2 of 2028.

Lemon Hill Solar is working to secure a Power Purchase Agreement (PPA) to sell the electricity generated by the Project. The power generated will be offered to wholesale customers, including Minnesota utilities that have identified a need for additional renewable energy.

This Decommissioning Plan (Plan) has been developed to provide a general scope of decommissioning work as well as to act as a mechanism for decommissioning in accordance with the Recommendations on Review of Solar and Wind Decommissioning Plans (Commission Docket Number E999/M-17-123) memo from the Minnesota Department of Commerce (DOC) Energy Environmental Review and Analysis (EERA) to the Minnesota Public Utilities Commission (Commission) (March 16, 2020). As a result, this decommissioning plan and cost estimate has been prepared for the current proposed site layout (Facility) in support of the Project's application for a Site Permit from the Commission.

2.0 PROJECT DESCRIPTION

Lemon Hill Solar is proposing to build the solar facility in Haverhill and Viola Townships, in Olmsted County, Minnesota. Table 2.0-1 below provides the legal description of the Site in Township, Range, and Sections.

	TABLE 2.0-1	
	Project Location	
Township	Range	Section(s)
107N	12W	7, 17, 18, 19, 20, 29
107N	13W	11, 12, 13, 14, 23, 24

The Site is comprised of approximately 1,945 acres and the final Project design is anticipated to occupy approximately 966 acres for the installation of bifacial solar panels on a single axis tracking system, power conversion systems, a site substation, an overhead gen-tie line, an O&M building, and other supporting equipment, with the additional acreage allowing for required buffers and flexibility in design. The Project

will connect to the grid, via a gen-tie line, to a new Dairyland's substation, which will then tap into the existing 161 kilovolt (kV) Rochester to Wabaco line, which will be the Project's Point of Interconnection. The proposed gen-tie line will not exceed 1,500 feet in length.

The Site includes solar panels, inverters, racking and piles, tracking system, switchgear, transformers, substation equipment, poles, an O&M building, fencing, gravel access roads, and concrete pads. Decommissioning will include removing, salvaging/recycling, and disposing of the above-ground solar arrays, transformers, associated electrical equipment and cables, ancillary equipment, and site fencing as well as grading and re-establishing existing soils.

Primary equipment associated with the Site includes:

- 396,390 PV panels
- 60 Power conversion systems (inverters & transformers)
- 3.64 Acre project substation
- Facility O&M building
- Facility lighting
- Overhead gen-tie line
- Concrete equipment pads supporting the electrical equipment
- Racking and Piles
- Low voltage (LV) copper wiring
- Medium voltage (MV) aluminum wiring
- Site civil works including perimeter fencing, site access, and access roads

Lemon Hill Solar anticipates that the decommissioning process will take approximately 40 weeks to complete. All decommissioning and restoration activities will comply with local, state, and federal permit requirements at the time of decommissioning.

3. DECOMMISSIONING

3.1 Decommissioning Objective

The objective of decommissioning is to restore the site to its prior agricultural use or to another use determined by the underlying landowner.

3.2 Notification

Prior to decommissioning the Facility, Lemon Hill Solar shall notify, in writing, the Commission, participating landowners, county and local governments, and all other affected parties. Following completion of all decommissioning activities all parties shall be notified through mutually agreed upon communication methods.

3.3 Permitting

Lemon Hill will confirm permitting requirements prior to decommissioning activities and will obtain applicable approvals and permits prior to ground-disturbing activities. Potential permits, approvals, and plans that may be necessary for decommissioning are included in Table 3.3-1.

	TAE	BLE 1.4-1	
	Potential Po	ermits/Approvals/Plans	
Agency	Permit/Approval/Plan	Applicability	Status and Timing
FEDERAL			
U.S. Army Corps of Engineers	Section 404 Permit (Section 7 of the Endangered Species Act and Section 106 of the National Historic Preservation Act)		To be obtained prior to decommissioning
	,	STATE	
Minnesota Pollution Control Agency (MPCA)	Section 401 Water Quality Certification	Required for Section 404 Individual and Nationwide Permits.	To be obtained prior to decommissioning.
MPCA	National Pollutant Discharge Elimination System/State Disposal System Construction Stormwater Permit and Stormwater Pollution Prevention Plan	Construction activity that disturbs one or more acre of land.	To be obtained prior to decommissioning
Minnesota Department of Transportation (MnDOT) MnDOT		Installing utilities along, across, or within trunk highway right of way. Required for construction of a	To be obtained prior to decommissioning To be obtained prior to
	, ,,	driveway/access road using MnDOT rights of way.	decommissioning
MnDOT	Oversize/Overweight Permit	Vehicles delivering equipment, materials, and supplies that exceed applicable MnDOT height/length and weight limits.	To be obtained prior to decommissioning
COUNTY/LOCAL		G	
Olmsted County, MN	Minnesota Wetland Conservation Act (WCA)	Activities affecting water resources.	To be obtained prior to decommissioning
Olmsted County, MN	Shoreland Development Permit	t Required prior to constructing within a shoreland zone of a public water.	To be obtained prior to decommissioning
Olmsted County, MN	Utility Permit	Required for installation of utility infrastructure in a county highway right of way.	To be obtained prior to decommissioning
Olmsted County, MN	Access Permit	Required for any changes proposed to driveway access along county highways	To be obtained prior to decommissioning
Olmsted County, MN	Oversized/Overweight Permit	Use of overweight/oversized vehicles on county roadways.	To be obtained prior to decommissioning

3.4 Decommissioning of Project Components

Decommissioning activities will take approximately 40 weeks to complete and will include the following:

- Removing, salvaging/recycling, and disposing of the above-ground solar panels, racking systems, inverters, transformers, and other ancillary electric equipment;
- Removal of the project substation components and overhead gen-tie line;
- Removing, salvaging/recycling, and disposing of below-ground electrical cables to a depth of four feet (cables buried below four feet may be left in place);
- Removing concrete pads and foundations supporting electrical equipment and other structures;
- Stormwater basins and other drainage improvements will be considered pending the next use of the land and under the direction of the landowner;
- Removing O&M building;
- Removing the Facility perimeter fencing after all equipment has been removed from the Facility;
- Removing gravel roadway material and restoration of the roadway conditions to predevelopment conditions; and
- Grading, decompacting soils, adding/respreading topsoil, and re-seeding the Facility accordance Site Permit and Vegetation Management Plan or landowner preference.

3.4.1 Solar Panels and Racking

Decommissioning of the solar panels includes dismantling, processing, and transporting solar components off-site. Cutting and sorting of the scrap materials from the array components will proceed in parallel, along with cutting, disconnecting, and dismantling the equipment. The interior materials of the solar panels are silicon-based and are not considered hazardous materials. In the event of a total module fracture during removal, these modules may be permissible for disposal at a licensed landfill. The decommissioning contractor will be responsible for assessing the condition of PV modules and managing for proper disposal throughout the removal procedure.

The racking system, and all other metal components, will be pulled out to full depth and removed from the site for recycling, salvage, or disposal.

3.4.2 Electrical Systems

Electrical systems associated with the Facility include inverters, transformers, breakers, other ancillary electrical equipment, and Alternative Current (AC) and Direct Current (DC) system cables. Electrical decommissioning will include obtaining required permits and following applicable safety procedures before de-energizing, isolating, and disconnecting electrical devices, equipment, and cabling. Underground cables, including DC strings, DC feeders, and AC collector lines will be removed from the ground to a depth of four feet. Underground cables deeper than four feet may be left in place. All parts removed from the site will be reused, recycled, or disposed of in a landfill.

3.4.3 Civil Site Structures (Fences, Concrete Pads, Access Roads)

The Facility contains approximately 127,500 linear feet of fencing, 14 miles of access roads, and concrete pads for the O&M building, transformers and other electrical equipment.

Fencing for the Facility will be rolled up and removed from the Facility. To the extent possible, fence parts and foundations will be reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, consistent with applicable regulations and industry standards. The surrounding area will be restored to pre-construction conditions to the extent feasible.

Facility access roads shall be removed by excavating aggregate, base and geotextile fabric if used. The gravel surface and base material shall be hauled off-site to be properly recycled or disposed of at a local landfill or quarry. Typically, clean aggregate can be disposed of at a landfill at no cost, where it is used as daily cover. Access road subgrades may contain a geotextile fabric placed before the aggregate surface was applied to the road. This geotextile fabric, if present, will be properly disposed of in a landfill.

If allowed and desired by the owner, some or all of the gravel access roads can be left in place. Any ditch crossing (field approach) connecting an access road to public roads will be removed unless the landowner requests that it be left in place. The subgrade will be decompacted to a depth of approximately eighteen (18) inches 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 decompacted.

If the O&M building is not retained for another use, it will be emptied of all material available for resale and demolished for scrap metal. All heating, ventilation, and air conditioning components shall be removed prior to demolition to prevent release of hazardous liquids or chemicals. All recyclable materials will be taken to appropriate facilities and sold. The remaining materials will be disposed of at an approved

landfill facility. Subgrade soils will be decompacted and graded to blend with the adjacent topography. Topsoil will be reapplied to match existing surrounding grade to preserve existing drainage patterns, and the site will be tilled to a farmable condition or revegetated, depending upon the location.

Any concrete pads for the Facility shall be demolished and removed from the site. Clean concrete will be crushed and disposed of off-site and/or recycled and reused either on or off-site. Excavations will be filled with subgrade material found on-site if of a similar quality and compacted density to subsoils in the surrounding area.

3.4.3 Substation

Unless it is retained or purchased for ongoing use as a substation, the decommissioning team will dismantle the Project substation along with the rest of the Facility. Workers will disassemble all steel supports, ground grid, conductors, switches, transformers, breakers, and other substation components and transport them off site for recycling or reuse. Foundations and underground components will be removed to a depth of four (4) feet below ground surface. Workers will reapply topsoil to match surrounding grade, preserving existing drainage patterns. Additionally, any permanent stormwater treatment facilities (e.g. infiltration ponds and engineered drainage swales) will be removed. Topsoil will be reapplied to match surrounding grade to preserve existing drainage patterns. Topsoil and subsoil will be decompacted to a minimum depth of eighteen (18) inches and the site will be revegetated to match precondition conditions.

3.4.4 Utility Poles

Any aboveground utility poles owned by Lemon Hill Solar will be completely removed and disposed of offsite in accordance with utility best practices. All overhead electrical conductors will be removed from the PV equipment and terminated as required by the utility company. Underground conductors and circuits will be removed up to four (4) feet below ground surface.

3.5 Waste Disposal

For the purposes of this Plan, it is assumed that materials for the Facility will be sold as scrap and recycled, but certain materials may be sold for re-use. It is also assumed that scrap materials will be transported off-site to recycling facilities, salvage yards, or landfills. As the Plan is updated, these locations shall be reviewed, new ones identified, and the Plan revised accordingly. Cost estimates included in this Plan are based on the locations named.

3.6 Schedule

The anticipated life of the Project is 40 years from the date of construction. Lemon Hill anticipates that the decommissioning process for the Facility will take place over an approximately 40-week period. This timeline is based on the assumption that the removal of the modules, racking system, and pile foundations will take approximately the same duration to remove them as it did to install them for each individual item, and that the crew numbers can be increased as the schedule requires. Timing of revegetation of the site will be seasonally dependent. It is also assumed that the timing of decommissioning work may be impacted during winter months or during times of inclement weather (storms, heavy rainfall, high winds).

Approximately three weeks are needed for site mobilization and demobilization for decommissioning.

3.6.1 Schedule Updates

Lemon Hill will update the decommissioning plan every 5 years, if ownership changes, or if there are permit amendments.

3.7 Restoration

Solar facility sites are largely pervious, vegetated surfaces. Decommissioning and removal of equipment will not result in excessive earth disturbance; however, some restoration and site stabilization will be required upon completion of work. The areas of the facility that are disturbed will consist of the array areas where construction vehicles travel, the footprint of the access roads, the corridors of the perimeter fencing, equipment pad areas, stormwater management basins, and underground electric lines. The site will be decompacted pursuant to the Agricultural Impact Mitigation Plan (AIMP) standards by disking and mixing with suitable sub-grade materials selected to support revegetation and to match the existing soil types. Disturbed areas will be seeded with an appropriate local grass seed mix and topsoil per the AIMP and Vegetation Management Plan, if not returned to agricultural use.

4. DECOMMISSIONING COST ESTIMATE

4.1 Costs

Costs associated with decommissioning the Facility were determined using data from sources including RSMeans, other solar decommissioning cost estimates, Electric Power Research Institute reports, and 2025 Midwest costs for scrap metal, landfills, salvage yards and recycling facilities in the vicinity of the Facility. The estimated decommissioning costs are expressed in present-day dollars and do not account for inflation or future changes in costs or salvage values. Resale recycling and disposal costs are heavily

dependent on current resale market, current metal price (aluminum, copper, and steel), and recycling costs. A detailed cost estimate is included in Appendix B.

Paga annula si	Table 5.1	(T-4-I)						
Activity Quantity Unit Cost per Unit Total								
PROJECT MANAGEMENT								
Mobilization	1	LS	\$110,000	\$110,000				
Permitting	1	LS	\$25,000	\$25,000				
Project Manager	40	Weeks	\$3,749	\$149,960				
Support Staff	40	Weeks	\$3,269	\$130,760				
Project Management Subtotal				\$415,720				
SOLAR ENERGY SYSTEM REMOVAL								
Disconnect Energy Sources	1	LS	\$1,500	\$1,500				
Remove Solar Panels	396,390	EA	\$5.00	\$1,981,950				
Remove Racking	1,545,920	LF	\$0.51	\$788,419				
Remove Piles	77,296	EA	\$10.77	\$832,478				
Remove Power Conversion Systems	60	EA	\$1,082	\$64,920				
Remove Gen-tie Line	1	LS	\$6,000	\$6,000				
Remove MV Cables	152,795	LF	\$0.42	\$64,920				
Remove DC & LV Cables	45,511,998	LF	\$0.03	\$1,365,360				
Remove Substation & Equipment	1	LS	\$200,000	\$200,000				
Remove O&M Building	1	LS	\$45,000	\$45,000				
Remove Concrete Pads	543	CY	\$185	\$100,455				
Fencing Removal	127,500	LF	\$3.06	\$390,150				
Gravel Removal	19,586	CY	\$14.11	\$276,358				
Solar Energy System Removal Subtotal				\$6,116,764				
ENVIRONMENTAL								
Erosion and Sediment Control	76,235	LF	\$3.45	\$263,011				
Decompact Site	485	Acres	\$222	\$107,670				
Grade Site	145	Acres	\$1,200	\$174,000				
Seeding/Restoration	485	Acres	\$1,400	\$679,000				
Environmental Subtotal				\$1,223,681				
PROJECT TOTAL				\$7,756,165				

Note: CY – cubic yards; EA – each; LF – linear feet; LS – lump sum

4.2 Revenues

The salvage revenue in the decommissioning cost estimate is based upon resale assuming 95% of panels are salvageable for minimal revenue, and power conversion and substation equipment has minimal resale. Scrap value of other materials includes salvaging from the solar array, racking, O&M building, and

other equipment. The estimated decommissioning revenues are expressed in present-day dollars and do not account for inflation or future changes in costs or salvage values.

Table 5.2							
Salvage Revenue Estimates							
	Salvage Price per						
Item	Quantity	Unit	Item	Total			
Panel Salvage – 95%	376,571	EA	\$3.70	\$1,393,313			
Power Conversion Equipment Resale	60	EA	\$1,250	\$75,000			
Racking	773	TON	\$300	\$231,900			
Piles	2,116	TON	\$300	\$1,507,200			
Substation Equipment Resale	1	LS	\$25,000	\$25,000			
LV & DC Wiring	728	TON	\$3,000	\$2,184,000			
MV Wiring	191	TON	\$2,240	\$427,840			
Other Metal Scrap inc. Fencing	50	TON	\$199	\$9,950			
PROJECT TOTAL				\$5,854,203			

4.3 Cost Estimate Assumptions

Cost and salvage estimates were calculated using several conservative assumptions. Resale, recycling, and disposal costs are heavily dependent on resale market, current metal prices, and recycling costs.

The solar panel removal will be the largest portion of decommissioning costs. There will be a significant amount of time dedicated to safely disconnecting all electrical sources. Removal of MV cables from each power conversion system to the point of interconnect and LV cables will be disconnected and removed by backhoe or other excavation means with intent to scrap. Removal of all cabinets and associated hardware will require manual power and communication cable disconnections. All fencing is expected to be removed and rolled for bulk scrap metal recycling or landfill disposal or resale. All gravel will also have to be removed and hauled offsite for disposal or reuse to allow for full restoration of the land to agricultural or other agreed upon use.

Due to the extent of traffic and large equipment required for decommissioning, erosion and sediment control measures are anticipated to prevent damage to adjacent property. Areas such as gravel roads and gravel/concrete equipment pads will require decompaction after gravel and concrete is removed to allow for native growth to properly root in the soil. The site will be graded before final seeding and restoration is completed to return the site to its original state to the extent possible.

Salvage revenue is anticipated for several components of the Project. The values in this estimate are conservative approximations to provide proper financial assurance for anticipated future changes in market conditions.

4.4 Financial Summary

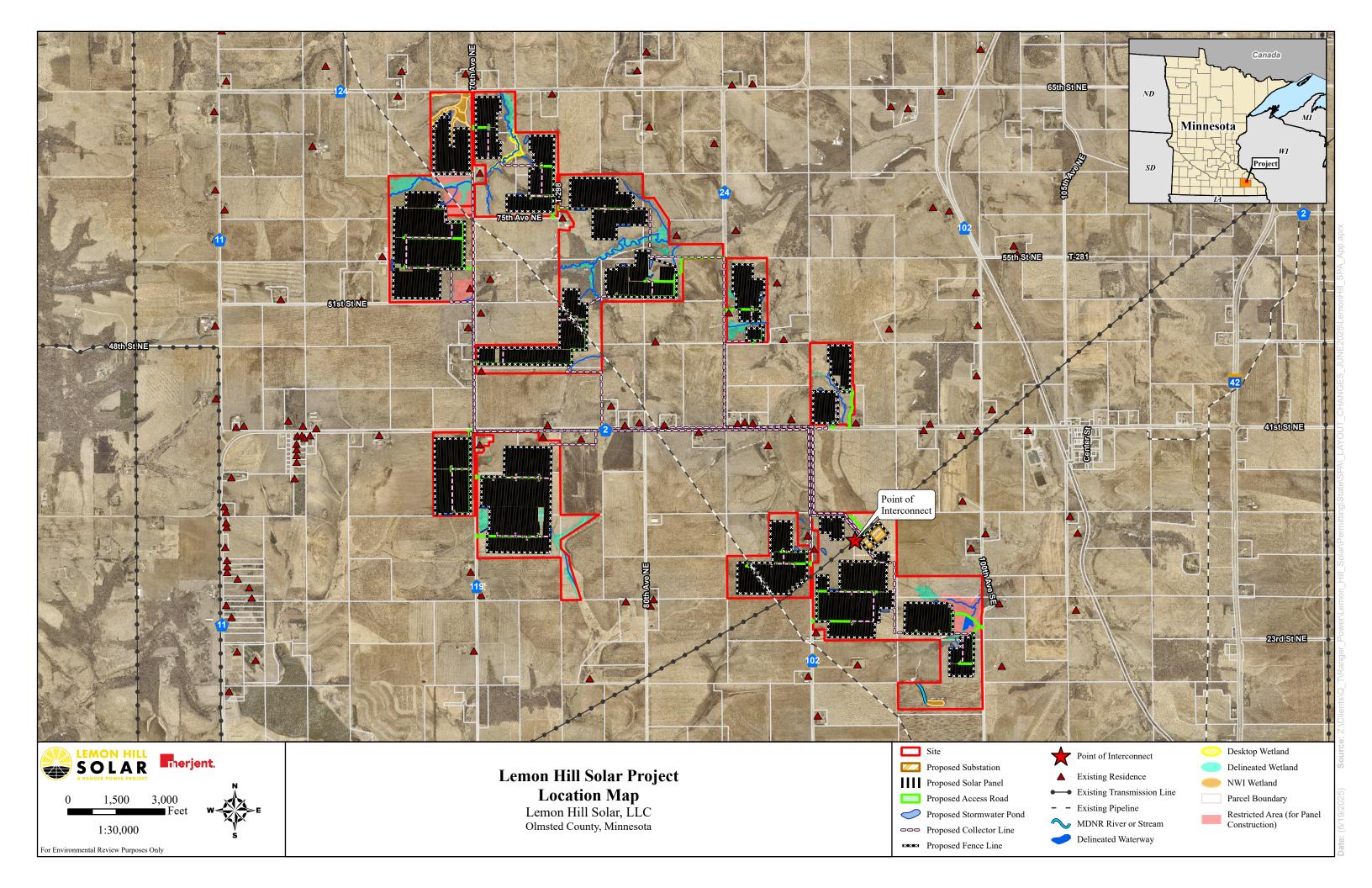
The estimated net cost to decommission the Facility and restore the site is approximately \$1,901,962 in 2025 present-day dollars. This total was determined by subtracting the estimated salvage revenue of \$5,854,203 from the estimated total decommissioning cost of \$7,756,165. The estimated decommissioning costs and salvage revenues are expressed in present-day dollars and do not account for inflation or other, future changes in costs or salvage values (see Table 4.4-1).

Table 4.4-1		
Financial Summary		
Estimate	Total	Cost per MW
Total Decommissioning Cost	\$7,756,165	\$43,090
Salvage Revenue	\$5,854,203	
Net Decommissioning Cost (Total - Salvage)	\$1,901,962	\$10,566

The assumptions used to arrive at these values are conservative for the purpose of determining the amount of financial security required. The decommissioning financial assurance will be posted as a bond or letter of credit or some other form of financial assurance prior to the start of construction. The financial assurance amount will be reconciled based on the latest updated decommissioning plan and estimate at the time of posting the bond or letter of credit.

Beginning in year 5 of operation, the Plan shall be reviewed every 5 years to make changes to estimated costs, removal methods, or disposal methods as applicable based on new or updated information. At that point, Lemon Hill Solar proposes to submit an updated Plan, cost estimate, and corresponding financial assurance every five (5) years to adjust for inflation, improvements in technology, and market considerations. The exact amount to be allocated for decommissioning will be based on the difference between estimated decommissioning costs and salvage value (i.e., net decommissioning costs). The financial assurance shall be kept in place until such time as the decommissioning work has been completed.

Appendix A Project Location



Appendix B Detailed Cost Estimate

			Atta	chment B				
Decommissioning Cost Estimates (Total)								
Activity	Quantity	Unit	\$/Unit	2025	2055*	Notes		
PROJECT MANAGEMENT								
Mobilization	1	LS	\$110,000	\$110,000	\$266,999			
Permitting	1	LS	\$25,000	\$25,000	\$60,682			
Project Manager	40	Weeks	\$3,749	\$149,960	\$363,992	Project Manager – RS Means		
Support Staff	40	Weeks	\$3,269	\$130,760	\$317,389	Engineer – RS Means		
Project Management Subtota	al			\$415,720	\$1,009,062			
SOLAR ENERGY SYSTEM REMOVAL								
Disconnect Energy Sources	1	LS	\$1,500	\$1,500	\$3,641	3 Electricians, 8 hours		
Remove Solar Panels	396,390	EA	\$5.00	\$1,981,950	\$4,810,713	2 Laborers, 3 minutes per panel		
Remove Racking	1,545,920	LF	\$0.51	\$788,419	\$1,913,700	Flat rate per each row size. \$227 per long row.		
Remove Piers	77,296	EA	\$10.77	\$832,478	\$2,020,642	3 Laborers, 4 minutes per pier + equipment		
Remove Power Conversion Systems	60	EA	\$1,082	\$64,920	\$157,578	12 Ton crane removing 3/day at \$3246/day – RS Means		
Remove Gen-tie Line	1	LS	\$6,000	\$6,000	\$14,564	3 Spans at \$2,000/span		
Remove MV Cables	152,795	LF	\$0.42	\$64,174	\$155,767	Backhoe removal		
Remove DC & LV Cables	45,511,998	LF	\$0.03	\$1,365,360	\$3,314,087	Manual removal off the back of panel hangers		
Remove Substation & Equipment	1	LS	\$200,000	\$200,000	\$485,452	6 substation feeders at \$33,333/feeder		
Remove O&M Building	1	LS	\$45,000	\$45,000	\$109,227	Estimation based on a single ~1,500 sq foot building		
Remove Concrete Pads	543	CY	\$185	\$100,455	\$243,831	Concrete removal – RS Means		
Fencing Removal	127,500	LF	\$3.06	\$390,150	\$946,996	500 LF/day by 2 crews of 2 laborers and equipment		
Gravel Removal	19,586	CY	\$14.11	\$276,358	\$670,795	130 CY/day by 2 laborers and equipment		
Solar Energy System Removal Subtota	al			\$6,116,764	\$14,846,993			
ENVIRONMENTAL								
Erosion and Sediment Control	76,235	LF	\$3.45	\$263,011	\$638,396	Silt fence and erosion mitigation		
Decompact Site	485	Acres	\$222	\$107,670	\$261,343	50% of site plus substation – RS Means		
Grade Site	145	Acres	\$1,200	\$174,000	\$422,344	Assumes 15% of restoration area		
Seeding/Restoration	485	Acres	\$1,400	\$679,000	\$1,648,111	50% of site plus substation – RS Means		
Environmental Subtota	al			\$1,223,681	\$2,970,194			

Attachment B							
Decommissioning Cost Estimates (Total)							
Activity	Quantity	Unit	\$/Unit	2025	2055*	Notes	
PROJECT TOTAL				\$7,756,165	\$18,826,249		

^{*} Assumes a 3% yearly labor wage increase (not adjusted for inflation)

Attachment B								
Salvage Revenue Estimates								
Item	Quantity	Unit	\$/Unit	2025	2055**	Notes		
Panel Salvage – 95%	376,571	EA	\$3.70	\$1,393,313	\$3,908,233	95% of panels scrapped for metals: 13%-AL, 1.5%-Steel		
Power Conversion Equipment Resale	60	EA	\$1,250	\$75,000	\$135,852			
Racking	773	TON	\$300	\$231,900	\$546,716	1 lb. of steel per linear foot of racking		
Piles	2,116	TON	\$300	\$1,507,200	\$3,553,302	10 ft piles at 130 lbs. of steel each		
Substation Equipment Resale	1	LS	\$25,000	\$25,000	\$45,284			
LV & DC Wiring	728	TON	\$3,000	\$2,184,000	\$7,503,851	Assumes LV & DC cables are mostly copper		
MV Wiring	191	TON	\$2,240	\$427,840	\$1,200,859	Assumes MV cables are mostly aluminum		
Other Metal Scrap inc. Fencing	50	TON	\$199	\$9,950	\$23,458	0.4 lbs/ft for fence and 25 tons of other steel		
PROJECT TOTAL				\$5,854,203	\$16,917,555			

^{**} Assumes annual salvage price increases for equipment of 2% and metal price increases: CU – 4.2%, AL – 3.5%, Steel – 2.9% (based on 20-year historic metal prices 2005 to 2025)