# Appendix I

### **Decommissioning Plan**

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# **PLUMMER SOLAR PROJECT** RED LAKE COUNTY, MINNESOTA DECOMMISSIONING PLAN

#### Prepared for:

Enbridge Inc. 10201 Jasper Avenue, PO Box 398 Edmonton, AB T5J 2J9

#### Prepared by:

WSP Canada 1135 Lebourgneuf, 3e étage Québec, (Québec) G2K 0M5 Canada

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#### **DECOMMISSIONING PLAN**

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#### **APPENDICES**

Appendix A – Decommissioning Cost Estimate

#### 1.0 GENERAL

Enbridge Solar (Plummer), LLC (Owner) is proposing to construct and operate an up to 130 megawatt alternating current (MW-ac) solar energy generating facility located in Red Lake County (County), Minnesota. The Project is situated on approximately 855 acres of privately-owned land under contract or owned by Plummer Solar and/or its affiliates (with the exception of public road right-of-way) (Land Control Area). Of the 855-acre Land Control Area, approximately 796.9 acres are currently designated to host Project infrastructure (Project Site).

The Project site is located in a sparsely populated rural area just south of the city of Plummer, Minnesota. Residences are scattered throughout the rural area where the land use is dominated by agricultural fields, predominantly corn and soy. With the exception of U.S. Highway 59, roads that surround the Project site are County or township roads. The Project site is bordered on the west by privately owned land then further to the west is U.S. Highway 59, on the south by 190th Street SE, on the north by County Highway 1 (180th Street), and on the east by County Highway 129 (240th Street SE). Agricultural fields border the site. There are several existing underground pipelines and associated rights-of-way running through the property. The Project will be located on relatively flat agricultural land that is conducive to solar development. The development area will include approximately 293,448 solar panels, 8.1 miles of gravel access roads, 10.6 miles of buried electrical collection line, 34 inverters, 34 medium-voltage transformers, one high-voltage transformer, an approximately 1.1 acre substation, and approximately 14.0 acres of laydown space. The following provisions are intended to ensure that the Project facilities are properly removed after their useful life. These provisions include removal of all structures, foundations, underground cables, transformers, and foundations; restoration of soil and vegetation; and a plan to ensure that financial resources will be available to fully decommission the site according to the conditions described in the Minnesota Department of Commerce Energy Environmental Review and Analysis (EERA) Recommendations on Review of Solar and Wind Decommissioning Plans. The Contractors will comply with the requirements of all permits during the decommissioning process, and the land will be restored to its pre-Project condition, to the extent practicable.

#### 2.0 DECOMMISSIONING AND RECLAMATION OBJECTIVE

Solar panels are expected to have a useful commercial lifespan of approximately 35 years. The system must be decommissioned if: a) it reaches the end of the its serviceable life, or b) it becomes a discontinued use. The site permit will cover a term of 30 years, at which time the Project operation may be extended (upon MPUC review and approval) or the Project ceases to operate. The Owner will be responsible for removal of all aboveground and underground equipment within the Project area, unless otherwise specified in the lease agreements and/or agreed upon by Owner and the affected landowner.

The Owner will restore and reclaim the site to pre-Project topography and topsoil quality, to the extent practical, and assumes that most of the site will be returned to farmland and/or pasture after decommissioning. Decommissioning includes removal of the solar panels, solar panel racking, steel foundation posts and beams, inverters,

transformers, overhead and shallow underground cables and lines, equipment pads and foundations, equipment cabinets, and ancillary equipment. The civil facilities, access roads, security fence, and stormwater basins, if any, are included in the scope. Stormwater basins and other drainage improvements will be considered pending the next use of the land and under the direction of the landowner. Standard decommissioning practices will be utilized, including dismantling and repurposing, salvaging/recycling, or disposing of the solar energy facilities.

After all equipment is removed, any holes or voids created by poles, concrete pads, or other equipment will be filled in with comparable locally sourced soil to the surrounding grade, and the site will be restored to pre-Project conditions, to the extent feasible. All access roads and other areas compacted by equipment will be decompacted per the AIMP. In accordance with site permit requirements, the Project will have been maintained with perennial native vegetation that is expected to survive decommissioning activities. Consequently, efforts to restore the site under the arrays, if the land is not returned to row crop agriculture, are expected to be limited to reseeding any disturbed areas. Reseeding would be completed by a qualified native seeding contractor. Restoration efforts may also include temporary seeding as farmland, based on consultation with the landowner.

#### 3.0 LIST OF DECOMMISSIONING ACTIVITIES

#### 3.1 TIMELINE

Once the project is no longer operational, decommissioning will commence within 12 months. Decommissioning is estimated to take approximately 12 months to complete, and the decommissioning crew(s) will ensure that all equipment and materials are recycled and/or disposed of properly.

#### 3.2 NOTICE TO PARTIES

At least 90 days prior to the start of decommissioning, a notice will be sent to landowners and local units of government. Permits will be obtained prior to the start of any work (see Section 4.0).

#### 3.3 REMOVAL AND DISPOSAL OF SITE COMPONENTS

The removal and disposal details of the site components are provided below. Typical construction equipment to be used during decommissioning will include, but not be limited to, truck-mounted cranes, loaders, bulldozers, dump trucks, and decompaction equipment.

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

**Racking:** Racking and racking components will be disassembled and removed from the steel foundation posts, cut to appropriate size, and shipped to an approved metal-recycling facility.

**Steel Foundation Posts:** All structural foundation steel posts will be pulled out to full depth, removed, cut to appropriate size, and shipped to an approved metal-recycling facility. The posts can be removed using backhoes or similar equipment. During decommissioning, the area around the foundation posts may be compacted by equipment; if so, the area will be de-compacted according to the AIMP.

**Underground Cables and Lines:** All underground cables and conduits will be removed to a depth of 48 inches, as specified in the lease agreements. Facilities deeper than 48 inches may remain in place to limit vegetation and surface disturbance. Soils will be managed per the AIMP during all excavation and restoration efforts.

**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, at the Owner's sole discretion, consistent with applicable regulations and industry standards.

**Equipment Foundation and Ancillary Foundations:** The ancillary foundation for the Project will comprise pile foundations for both equipment skids and meteorological stations. As described for the steel foundation posts, the foundation piles will be pulled out completely. Duct banks will be excavated to a depth of at least 48 inches. All unexcavated areas compacted by equipment used for decommissioning will be de-compacted per the AIMP. All materials will be removed from the site and reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, at the Owner's sole discretion, consistent with applicable regulations and industry standards.

**Fence:** All fence parts and foundations will be removed from the site and reconditioned and reused, sold as scrap, recycled, or disposed of appropriately, at the Owner's sole discretion, consistent with applicable regulations and industry standards. Fence posts can be pulled out using skid-steer loaders or other light equipment. The surrounding areas will be restored, per the AIMP, to pre-Project conditions, to the extent feasible.

Access Roads: Facility access roads will be used for decommissioning purposes, after which removal of roads will be discussed with the landowner. Based on these discussions, roads may be left intact through mutual agreement of the landowner and the Owner, unless otherwise restricted by federal, state, or local regulations or permit conditions. If these discussions determine that the road is to be removed, aggregate will be excavated and loaded in dump trucks using front loaders, backhoes, or other suitable excavation equipment. The aggregate will be shipped from the site to be

reused, sold, or disposed of appropriately, at the Owner'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. Another disposal option is to provide the aggregate to local landowners as clean fill. Any ditch crossing installed as part of the project connecting access roads to public roads will be removed unless the landowner requests that it remain. If ditch crossings are requested to remain, appropriate permits and permissions would be obtained, if necessary. If ditch crossings are to be removed, coordination with the appropriate governing authority will be needed to understand expected process, including stabilization requirements. Any necessary permits will be obtained prior to removal of these features.

#### 3.4 RESTORATION/RECLAMATION OF SITE

The Owner will restore and reclaim the site to the pre-Project condition consistent with the site lease agreement and this Decommissioning Plan. The Owner assumes that most of the site will be returned to farmland and/or pasture after decommissioning and will implement appropriate measures to facilitate such uses. If no specific use is identified, the Owner will seed unvegetated portions of the site with seed mixes specified in the Vegetation Management Plan. The goal of restoration will be to restore natural hydrology and plant communities to the greatest extent practicable while minimizing disturbance of existing vegetation. The decommissioning effort will implement best management practices (BMPs) to minimize erosion and to contain sediment within the Project area to the extent practicable. These following BMPs will be used:

- 1. Minimize disturbance and removal of native vegetation, to the greatest extent practicable.
- 2. Remove solar equipment and all access roads up to a minimum depth of 48 inches, backfill with native material, and cover with suitable topsoil to allow adequate root penetration for plants, and so that subsurface structures do not substantially disrupt ground water movements.
- 3. Stockpile any topsoil that is removed from the surface during decommissioning activities. Reuse topsoil when restoring plant communities or agricultural land once decommissioning activity is complete.
- 4. Stabilize soils or return them to agricultural use according to the landowner's direction.
- 5. During and after decommissioning activities, install erosion and sediment control measures such as silt fences, bio-rolls, and check dams as needed to prevent soils or sediment laden waters from leaving the site.
- 6. Remediate any petroleum product leaks and chemical releases from equipment operation and electrical transformers prior to completion of decommissioning.

Decommissioning and restoration activities will be completed after the solar energy facility is considered a discontinued use.

#### 4.0 PERMITTING AND POST-RESTORATION MONITORING

It is anticipated that the following permits may be needed prior to or during decommissioning:

- U.S. Army Corps of Engineers: Section 404 Permit
- U.S. Environmental Protection Agency: Spill Prevention, Control, and Countermeasures Plan
- Minnesota Pollution Control Agency: Section 401 Water Quality Certification
- Minnesota Pollution Control Agency: National Pollutant Discharge Elimination
- System/State Disposal System (NPDES/SDS) Construction Stormwater Permit
- Minnesota Pollution Control Agency: Stormwater Pollution Prevention Plan
- Minnesota Wetland Conservation Act Approval or No Loss Determination
- County work in right-of-way, utility, and moving permits

Decommissioning of the site will comply with all applicable permits and conditions. Enbridge will coordinate with applicable agencies and permitting staff to acquire needed permits prior to initiating decommissioning activities. Enbridge will also notify and coordinate decommissioning activities with the MPUC, local governments and landowners. The Owner's field representative assigned to decommissioning monitoring will stay in contact with the landowner, including performing onsite check-ins, until all applicable permits are closed. Enbridge will notify the MPUC when restoration activities are complete.

#### 5.0 FINANCIAL ASSURANCE PLAN

Enbridge will be financially responsible to decommission the Project, which will include removal of all equipment, improvements, and facilities. The original Decommissioning Plan will be updated and reviewed by a Professional Engineer licensed in the State of Minnesota every five years from the start of operation to account for uncertainties in future salvage values and decommissioning costs.

The EERA recommends that financial assurance begin in year 10 and that the surety provide for full decommissioning costs prior to the expiration of any Purchased Power Agreement. During the 10th year of operation, Enbridge will enter into a surety bond agreement, create an escrow account, create a reserve fund, or provide another form of security that will ultimately fund decommissioning and site restoration costs after Project operations cease, to the extent that the salvage value does not cover decommissioning costs. Enbridge will decommission the Project in accordance with the conditions outlined in the MPUC Site Permit. Enbridge will notify the appropriate landowners and local governing bodies of the decommissioning schedule and has included an obligation to decommission the Project components in applicable real estate agreements.

#### 6.0 ESTIMATED NET DECOMMISSIONING COSTS

The decommissioning costs are calculated using current pricing. In keeping with the EERA requirements, the estimate of net costs should be updated every five years and when ownership changes to reflect price trends for both decommissioning costs and

the salvage and resale values of the components. The cost estimate uses current pricing for removal of components based on five years of degradation and depreciation of the solar modules. Subsequent revisions of the Decommissioning Plan and cost estimate may be required based on changes in construction techniques and technology and changing material scrap or resale values.

There are currently active markets for scrap steel, aluminum, and copper; used transformers and electrical equipment; and used solar panels. Scrap metal prices have been discounted from posted spot prices found on www.scrapmonster.com. Pricing for used panels has been discounted from prices received from *We Recycle Solar*, a renowned PV disposal provider, for a similar project. We used a pricing of 70 percent of the \$0.0875 per watt price quoted by *We Recycle Solar*, for a similar project. The price is based on the buyer transporting panels placed on pallets from the Project site to a We Recycle Solar facility. The total anticipated salvage value from recycling solar modules alone is estimated at \$9,463,200 and accounts for about 75 percent of the total salvage value of \$12,542,000.

The estimated cost for decommissioning is approximately \$9,724,000 (\$74,800 per MW). The resale and salvage value of the Project facilities is approximately \$12,542,000 (\$111,862 per MW), resulting in a net surplus of approximately \$2,818,000 (\$21,677 per MW) for the initial period of operation. The resale and salvage values are necessary for the Owner to account for the long-term assets and liabilities. Under EERA recommendations, a financial assurance is not required during the first 10 years of operation. A bond will be posted no earlier than the 10th anniversary from the date of operation with the County. The cost of decommissioning will be updated every five years after the 10th year of operation, in accordance with the EERA recommendations. The cost estimate is provided in Appendix A.

#### 7.0 DECOMMISSIONING COST NOTES AND ASSUMPTIONS

To develop a cost estimate for the decommissioning of the Project, WSP estimated costs based on current pricing, technology, and regulatory requirements. The assumptions are listed in order from top to bottom of the estimate spreadsheet. Time-and-material-based estimates that considered composition of work crews, equipment, and materials required were developed using RS Means. When materials have a salvage value at the end of the Project life, the construction activity costs and hauling/freight costs are separated from the disposal costs or salvage value to make revisions to salvage values more transparent. The following assumptions and notes apply to the decommissioning cost estimate shown in Appendix A:

- 1. Decommissioning costs are based on current pricing. The initial financial security covers the first 10 years of operation, and the cost estimate will be revised at year 10. The anticipated life of the Project is 35 years.
- 2. This cost estimate is based on a preliminary layout developed by WSP and dated November 28, 2023.
- 3. Decommissioning will require a full-time project manager and support staff (superintendent, field engineer, and clerk).

- 4. Common labor will be used for the majority of the tasks except for heavy equipment operation. Since RSMeans unit prices are used for some items, those items will reflect union labor rates.
- 5. Mobilization was estimated at 6 percent of the total cost of other items.
- 6. Permit applications require the preparation of a Storm Water Pollution Protection Plan and a Spill Prevention Control and Countermeasure Plan.
- 7. Road gravel will be accepted at a landfill as clean aggregate and therefore will not have a disposal cost.
- 8. Erosion and sediment control prices are based on silt fences being placed downgradient from any disturbed areas and surrounding all onsite wetlands.
- 9. Subsoiling costs to de-compact roadway areas are estimated as \$33.40 per thousand square feet (based on 2023 RSMeans unit costs). Tilling to an agriculture-ready condition is estimated as \$3.50 per thousand square feet (based on 2023 RSMeans unit costs). The vast majority of the Project area is assumed to only have to be tilled to agriculture-ready condition since past activities and decommissioning activities are not expected to have compacted the soils throughout a significant portion of the site. Any array areas, if left as pasture, will require little restoration effort since native seed mixes would have been spread during initial construction activities, and the soils would have been rejuvenated by being planted as prairie and removed from intense farming.
- 10. Fence removal includes loading, hauling, and recycling or disposal. Fences and posts weigh approximately 10 pounds per foot.
- 11. A metal-recycling facility (Evans Scrap and Steel) in Thief River Falls, Minnesota, is located 20 miles from the Project site and will be the location of metal recycling for the Project.
- 12. The facility has 293,448 modules, for a total module weight of 9,782 tons.
- 13. Based on preliminary design information, it is expected that 34 medium-voltage inverters will be used for the Project. Pad-mounted inverters are modular, medium-sized enclosures that are mounted on a metal frame. They contain copper or aluminum windings.
- 14. Transformers for this Project will be mounted on the same equipment skids as the inverters. The transformers and associated cabinets contain either copper or, more commonly, aluminum 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 the metal frames and conduits feeding the equipment.
- 15. Medium-voltage equipment and supervisory control and data acquisition (SCADA) equipment are mounted on the same equipment skid as the transformer and enclosed in weatherproof cabinets. The costs shown include the removal of the metal frame.
- 16. The underground collector system cables are placed in trenches, inside of PVC conduits, with a minimum of 3 feet of cover.
- 17. To reduce tracking of sediment offsite by trucks removing materials, we have included four rock construction entrances based on 2023 RSMeans unit costs.

- 18. No topsoil will be removed from the landowner's property.
- 19. Metal salvage prices (steel, aluminum, copper) are based on quotes from www.scrapmonster.com for the U.S. Midwest in November 2023. These prices are based on delivery to the recycling facility with the material prepared to meet size, thickness, cleanliness and other specifications. The pricing from Scrap Monster is adjusted to 75 percent of the published price to reflect the processing required to fit recycling requirements and the facility's profit margin.
- 20. The steel posts and array racking are priced based on 75 percent of the high melt steel 80/20 price listed on www.scrapmonster.com in November 2023 (\$280 per ton).
- 21. We have assumed that the modules will have economic value as long as they are producing power. To avoid unconservative pricing for the used modules, we used a pricing of 70 percent of the \$0.0875 per watt price (\$0.06125/watt) quoted by We Recycle Solar for a similar project. The price is based on the buyer transporting panels placed on pallets from the Project site to a We Recycle Solar facility.
- 22. There is an active market for reselling and recycling electrical transformers and inverters with several national companies specializing in recycling. 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 aluminum windings that can be salvaged. Pricing was obtained from scrapmonster.com in November 2023, for used transformer scrap at a price of \$0.28 per pound.
- 23. The collection lines are priced assuming copper conductor wire for the direct current circuits, which is typical for solar facilities. The prices used reflect a reduced yield of the copper resulting from the insulation and other materials that must be stripped from the wire so that the copper can be recycled. The estimate uses the Midwest price of #2 copper wire with an 85 percent recovery rate as found on www.scrapmonster.com in November 2023, which is \$1.24 per pound. For the salvage value, we have assumed 75 percent of the published price.
- 24. The underground collection lines are assumed to be aluminum conductor. The majority of the length of the collection lines will be buried deep enough that they will not have to be removed. Sections that emerge from the ground at junction boxes, or otherwise, can be salvaged. The salvage value is based on the Midwest price of E.C. Aluminum Wire as found on www.scrapmonster.com in November 2023, which is \$0.45 per pound. We have reduced the price to 75 percent of the published price.
- 25. Care to prevent damage and breakage of equipment, PV modules, inverters, capacitors, and SCADA must be exercised, but removal assumes unskilled common labor under supervision.
- 26. All salvage is based on the weights of bulk material or equipment.
- 27. The cost of removing all transmission lines and associated structures onsite was not included in this cost estimate because they will not be owned or operated by Enbridge. There is a high likelihood that these facilities will still be in use after the solar facility has been decommissioned.

## **APPENDIX A**

DECOMMISSIONING COST ESTIMATE

Item Description	Quantity	Units	Unit Price Cost	Item Total Cost
Mobilization and Demobilization	1	LS	\$550,380	\$550,400
SWPPP Preparation	1	19	\$30,000	\$97,600
SPCC Plan Preparation	1	LS	\$50,000	\$5,000
Erosion and Sediment Controls	13694	LF	\$3.84	\$52,600
Stabilized Construction Entrance	4	Each	\$2,500	\$10,000
Civil				\$1,422,700
Remove Roads (Gravel and Geotextile Fabric)	15907	BCY	\$3.49	\$55,600
Dispose of Gravel and Geotextile Fabric (Lise as Daily Cover)	32014	Tons	\$01.38	\$1,122,900
Remove Culverts from County Ditches	4	Each	\$750	\$3.000
Haul Culverts for Disposal	4	Each	\$150	\$600
Dispose of Culverts	1	Tons	\$10.00	\$100
Decompact Road Area	859	MSF	\$33.40	\$28,700
Remove Security Fence Haul Security Fence	41496		\$5.05	\$209,600
Structural	104	LOT	ψ20.40	\$3,410.600
Remove Steel Foundation Posts	54549	Each	\$33.40	\$1,822,000
Haul Steel Array Posts for Salvaging	1818	LCY	\$20.46	\$37,300
Remove Tracker Racking per String	13461	Each	\$105.00	\$1,413,500
Haul Tracking Racking for Salvaging	6731	LCY	\$20.46	\$137,800
Electrical Collection Systems	202.449	Fach	¢5.07	\$3,260,200
Haul 90% of PV Panels to Reseller	293,440	Tons	\$5.27	\$1,546,500
Haul 10% of PV Panels for Disposal	978	Tons	\$61.38	\$60,100
Disposal of 10% of PV Panels	978	Tons	\$10.00	\$9,800
Remove Equipment Skids	34	Each	\$1,000	\$34,000
Haul Equipment Skids for Recycling	34	Each	\$246	\$8,400
Remove SCADA Equpment Personal Collector System Cobles	1	LS MANA/	\$5,000	\$5,000
Remove Underground AC Collector System Cables	36	Fach	\$2,000	\$200,000
Haul Cables for Recycling	65	LCY	\$20.46	\$1,400
Substation	1			\$449,500
Dissassemble and Remove HV and MV Transformers	1	LS	\$50,000	\$50,000
Haul Transformers for Salvaging	73	LCY	\$20.46	\$1,500
Haul Transformer Oil for Salvaging	73	LCY SE	\$20.46	\$1,500
Backfill Area of Transformer Foundations	1.573	BCY	\$25.88	\$40,800
Haul Transformer Foundations	1,809	LCY	\$61.38	\$111,100
Dispose of Concrete from Transformer Foundations	3,619	Tons	\$10.00	\$36,200
Demolish Substation Site Improvements (fences, etc)	1	LS	\$3,000	\$3,000
Demolish Control Building and Foundation	1	LS	\$10,000	\$10,000
Remove Medium and High Voltage Equipment Remove Structural Steel Substation Frame	1	1.5	\$3,000	\$3,000
Remove Copper Ground Grid	1	LS	\$15,000	\$15,000
Haul Copper Wiire for Recycling	12	LCY	\$20.46	\$300
Haul Construction and Demolition Waste	12	LCY	\$20.46	\$300
Dispose of Construction and Demolition Waste	20	Tons	\$10.00	\$200
Remove Gravel from Substation Site	905	BCY	\$3.49	\$3,200
Dispose of Gravel from Substation Site	1,820	Tons	\$0	\$0
Grade Substation Site	1	Each	\$6,677	\$6,700
Decompact Substation Site	49	MSF	\$33.40	\$1,700
Permanent Seeding of Substation Site	1.1	Acre	\$1,050	\$1,200
Site Restoration	850	MSE	\$1.96	\$63,600
Till to Farmable Condition on Array Areas	31.537	MSF	\$1.96	\$61,900
Project Management				\$468,000
Project Manager	52	Week	\$3,200.00	\$166,400
Superintendent	52	Week	\$3,000.00	\$156,000
Field Engineer Clerk	52	Week	\$1,800.00	\$93,600
Salvage	02	Week	\$1,000.00	\$12.542.000
Fencing (Chain Link)	228	Tons	\$210	\$47,800
Steel Posts	6,494	Tons	\$210	\$1,363,800
Module Racking	4,722	Tons	\$210	\$991,700
PV Modules	264,103	Each	\$35.83	\$9,463,200
Substation Transformers (Core and Coils)	346,500	Pounds	\$0.28	\$97,100
Substation Transformers (Tanks and Fittings)	39	Tons	\$330	\$13,100
Transformers (Oil)	27,765	Gallons	\$0.70	\$19,500
Substation Ground Grid (Copper)	6,500	Pounds	\$2.54	\$16,500
DC Collection Lines (Copper)	9,042	Pounds	\$0.93	\$8,500
AC Collection Lines (Aluminum)	58,476	Pounds	>0.34 Total Costs Excluding	\$19,800
			Mob/Demob	\$9,173.000
			Total Costs, Including	
			Mob/Demob	\$9,724,000
			Total Salvage Value	\$12,542,000
			I otal Cost	(\$2,818,000)

Key: CY = cubic yards SY = square yards SF = square feet CF = cubic feet LS = lump sum MSF = thousand square feet BCY = embankment cubic yards LCY = loose cubic yards LF = linear feet