



EXHIBIT M

Bohrereast Solar Array

Decommissioning Plan

Prepared for:

MN CSG 2019-57 LLC
23759 THIRD AVE, MANKATO, MN, 56001

Location: MANKATO, MN
July 18, 2024



I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly licensed professional engineer under the laws of the state of Minnesota

Tim Pollnow
Date: 7/22/2024
Registration Number: 60448

A handwritten signature in black ink, appearing to read "Tim Pollnow", is written over the printed name and registration information.

Table of Contents

1 - Introduction..... 1

2 - Summary Statement of Expected Residual Value..... 1

3 - Basis of Plan Narrative..... 1-2

4 - Schedule of Removal and Restoration Costs..... 3

5 - Schedule of Summary..... 4

1.0 Introduction

The purpose of this report is to describe the decommissioning process for the Bohrereast solar photovoltaic generation facility (“the project”) located at 23759 THIRD AVE, MANKATO, MN 56001. The project consists of 2592 solar modules mounted to a driven pile, Single Axis Tracker system. After final circuit consolidation at the equipment pad mounted switchboard, the system’s voltage will be stepped-up to distribution level at a transformer and interconnected, onto an existing utility distribution circuit.

The project converts approximately 7.2 acres of agricultural land into a power generation facility. Construction includes solar modules mounted on driven steel piles, inverters, concrete transformer and equipment pads, and gravel access roads.

2.0 Summary Statement of Expected Decommissioning Cost

The decommissioning cost to remove the solar PV facility and reestablish the property back to a grassy field is not expected to exceed a net expenditure of \$293916.93.

3.0 Basis of Plan Narrative

The following is a list of assumptions and clarifications to further define the methodology used to establish the scope and values of the removal costs and salvage values.

3.1 General

- The intent of the decommissioning work will be to fully remove the solar facility, dispose of any components, and restore the site to a permanently stabilized grassed field.
- The service life of the facility is assumed to be 35 years. Because of this there is inherent uncertainty with pricing estimates that far into the future. All dollar amounts are in net present value (NPV). It is assumed that all values will inflate/deflate consistent with inflation, therefore, the NPV comparison of removal cost to salvage value will remain relevant at the end of the service life.
- Costs associated with this plan represent a “turn key” operation for a general contractor to be hired for this work, including permits, mobilization, contingency, etc.
- Haul costs assume a maximum distance of 60 miles between the project and nearest disposal or recycling facility.
- No maximum duration has been assigned for this work. It has been assumed that this work would be handled by a single crew without full time site personnel.

Bohrereast Decommissioning Plan

3.2 Civil Infrastructure

- Topsoil used to backfill excavations will be borrowed from onsite locations. No topsoil import is included.
- Removal of rip rap at stormwater basins is included.
- Aggregate removal will be the full depth of the aggregate section for roads, equipment pads, and other areas utilizing aggregate. No aggregate will be buried. Includes subgrade scarification prior to backfilling with topsoil.
- Turf establishment includes mulch, fertilizer, and water as necessary to achieve 70% ground cover as required to satisfy the NPDES Construction General Permit.
- Sediment control cost consists of silt fence but could also be fiber logs. Location of sediment control will be downslope from exposed soils only in areas where sedimentation offsite or into onsite water bodies can reasonably be expected.
- Trees and shrubs shall be protected and shall remain in place.

3.3 Structural Infrastructure

- Steel pile foundation removal is estimated at 25% the effort and cost as pile installation.
- Steel racking removal is estimated at 50% the effort and cost of racking installation.

3.4 Electrical Infrastructure

- PV modules to be recycled. Assumption is that the module value will be based off the module wattage. i.e. a higher wattage module will be worth more than a lower one.
- Switchgear including transformers will be removed from their respective concrete pads and recycled or returned to the manufacturer.
- Copper wiring will be dug up (if required) and recycled.
- Aluminum wiring will be dug up (if required) and recycled.
- Customer owned site riser or interconnection poles shall be removed.
- A two-person crew can dismantle a string inverter and recycle the components.
- Transformers are pad mounted and weigh approximately 8,500 pounds. These are dry type transformers, so there is no need for any oil disposal.
- Underground power and communication cables can be removed by excavating with a power trencher or excavator.

3.5 Recycling PV Modules

- Recycling solar modules have environmental benefits such as
 - o Creating a useful and sustainable method of disposal
 - o Providing raw materials for repurposing and reprocessing
 - o Recovering up to 90% of the photovoltaic glass and up to 95% of the semiconductor material necessary for further production
 - o Recycling of rare earth metals.

Bohrereast Decommissioning Plan

4.0 Schedule of Removal and Restoration Costs

Removal and Restoration Costs						
CIVIL INFRASTRUCTURE						
		QUANTITY	UNITS	\$/UNIT	COST	NOTES
1	Road Aggregate, Rip Rap, and Geotextile Removal	27000	ft ³	\$ 1.00	\$ 27,000.00	Remove full section of aggregate road, rip rap, and geotextile fabrics
2	Road Aggregate, Rip Rap, and Geotextile Haul and Offsite Disposal	27000	ft ³	\$ 3.23	\$ 87,200.00	Hauling offsite
3	Topsoil Backfill	7500	ft ³	\$ 1.00	\$ 7,500.00	Onsite relocation of topsoil to backfill road and equipment pad excavations
4	Chainlink Fence Removal	2,300	ft	\$ 1.00	\$ 2,300.00	Includes fence mesh, post framing, concrete foundations, gates, etc.
5	Chainlink Fence Haul and Offsite Disposal	11,500	lbs	\$ 0.07	\$ 800.00	
6	Concrete Equipment Pad Removal	1	EA	\$ 5,000.00	\$ 5,000.00	
7	Concrete Waste Haul and Offsite Disposal	1	EA	\$ 2,500.00	\$ 2,500.00	
8	Site Grading	0.72	Acres	\$ 5,000.00	\$ 3,600.00	Grading smooth all areas disturbed by removals, excavations, etc, assumed (0.1 x project area) + Road Area + Equipment Pad Area
9	Turf Establishment	7.2	Acres	\$ 1,500.00	\$ 10,800.00	Hydroseed all areas disturbed by removals, excavations, etc
10	Sediment Control	767	ft	\$ 10.00	\$ 7,666.67	Silt fence installation
Structural Infrastructure						
11	Foundation Removal	571	EA	\$ 18.70	\$ 10,678.29	~25% of Install cost
12	Foundation Haul and Offsite Disposal	571	EA	\$ 5.96	\$ 3,404.15	
13	Racking Removal	80352	lbs	\$ 0.33	\$ 26,464.29	~50% of Install cost
14	Racking Haul and Offsite Disposal	80352	lbs	\$ 0.03	\$ 2,454.15	
Electrical Infrastructure						
15	Removal of Solar Modules	2,592	EA	\$ 5.00	\$ 12,960.00	
16	Removal of String Inverters	9	EA	\$ 1,000.00	\$ 9,000.00	
17	Removal of Switchgear/Xfmr	1	EA	\$ 5,000.00	\$ 5,000.00	
18	Removal of Riser and Interconnection Poles	4	EA	\$ 1,000.00	\$ 4,000.00	
19	Removal of SCADA/Aux Panel/Weather Station	1	EA	\$ 200.00	\$ 200.00	
20	Removal of DC Copper Wire	1,503	lbs	\$ 2.00	\$ 3,006.00	
21	Removal of AC Aluminum Wires	1,800	lbs	\$ 2.00	\$ 3,600.00	
	Total Cost				\$ 235,133.54	



5.0 Schedule of Summary

Summary		
Description	Cost	Units
Decommissioning Estimate (DE)	\$ 235,133.54	\$
Factor of Safety (FoS)	1.250	
DE with FoS	\$ 293,916.93	\$

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly licensed professional engineer under the laws of the state of Minnesota

Tim Pollnow
Date: 7/22/2024
Registration Number: 60448





EXHIBIT O

Site Selection Criteria

Siting renewable energy projects is contingent on several factors, key considerations include:

- **Landowner support** – Privately held entities such as NEE Energy do not utilize eminent domain authority when it comes to site selection and securing land for community solar project development. Accordingly, solar projects only occur on properties that have complete landowner support. Property owners typically contact NEE following outreach activities such as direct mail, phone calls, or digital campaigns promoting NEE efforts to acquire development opportunities. Once educated about the considerations of hosting a community solar garden, landowners can choose to participate and become a project partner.
- **Solar resource** – Not all sites have sufficient solar access to justify building a community solar garden. Energy production and project viability are dependent on how much available sunlight reaches the site. Sites with compromised solar resource due to topography, vegetation, or adjacent structures cannot be economically developed.
- **Parcel characteristics** – Sites must have sufficient acreage, appropriate dimensions, and acceptable topography to host a community solar garden. At a minimum, seven acres of developable area is needed but a good site typically has twenty to forty acres dedicated to the solar project. The parcel shape must also allow for efficient layout of the solar array(s). Narrow, elongated, or twisting parcel boundaries make it challenging to efficiently layout and build a solar array. Additionally, a relatively flat area is required for site development. While some gradient is acceptable, grades above 5% can significantly add to project costs and complicate engineering and construction. In general, NEE does not develop sites that require significant tree clearing, grading, or similar land disturbance.
- **Interconnection feasibility** – A community solar garden requires a three-phase distribution feeder or sub-transmission line nearby (within approximately a quarter mile) and the site must be within 4 miles of a utility substation to avoid cost prohibitive interconnections costs. Many sites are not chosen for development simply because there is no practicable way for energy produced on site to access the power grid.
- **Environmental impacts** – NEE evaluates parcels for various environmental attributes when developing community solar garden. Sites that offer the opportunity to avoid, minimize, or mitigate environmental impacts are pursued for further development efforts. Evaluation efforts include screening for archaeological, cultural, and historical resources; wetlands studies; investigating presence of endangered or threatened species; and identifying nearby receptors for visual impacts.



EXHIBIT P

ABOUT NEW ENERGY EQUITY

New Energy Equity, an ALLETE company, is a national end-to-end solar development and finance company, having successfully completed more than 250 projects totaling more than 430 megawatts across the United States.

Our focus is on developing, financing, operating and managing solar power generation assets, providing clean electricity to commercial, industrial, municipal, and utility customers under long-term contracts. We have ranked on Solar Power World's "Top Solar Contractors" list every year since its inception and were voted one of the fastest-growing energy companies in D.C., Maryland, and Virginia by Inc. Magazine.

THE NEW ENERGY ADVANTAGE

A Personal Approach

When you partner with us, you'll receive a tailored approach and our commitment of integrity, ingenuity, dedication, and diligence, so that we thrive and succeed together.

Competitive Pricing

New Energy has access to a variety of financial resources and has streamlined the transaction process, allowing us to offer competitive pricing and pass along greater savings to our customers.

Flexible Credit Screening

Our diverse investor base allows for more flexibility on credit requirements for PPA customers.

Financial Transaction Expertise

We've closed over 250 solar transactions, meaning we know what it takes to get the deal done. Our expertise in finance, due diligence and transaction execution means a simplified experience for our clients and an exceptionally high close rate.

Technical Capability and Experience

Our team of engineers and project managers optimize system design for the greatest solar production, highest reliability and the best possible economics for our partners and host customers.

**BUILDING CLEANER
ENERGY, LEAVING
BEHIND A BETTER WORLD.**

SERVICES

**Commercial Development
CSG Development
Asset Management
Financing
O&M**



2023 - 2022 - 2021 - 2020
2019 - 2018 - 2017 - 2016
2015 - 2014 - 2013 - 2012



**View our 250+
completed projects at:**

www.newenergyequity.com/experience



2530 Riva Road, Suite 200
Annapolis, MD 21401



1855 57th Court S, Suite 220
Boulder, CO 80301



2670 Patton Road
Roseville, MN 55113



marketing@newenergyequity.com



443-267-5012