



EXHIBIT 08 – DECOMMISSIONING PLAN (Draft)

Tanner Road Solar *Kane County, Illinois*

1. Introduction and Purpose

This Draft Decommissioning Plan (“Plan”) has been prepared for the Tanner Road Solar Project (“Project”) Parcel PIN 14-01-100-017 at 39W553 Tanner Rd, Sugar Grove, in Kane County, Illinois, with Parcel PIN 11-36-300-028 used for access. The purpose of this Plan is to describe the procedures, responsibilities, and estimated costs associated with the future decommissioning and reclamation of the Project in accordance with applicable Kane County ordinances, the Illinois Department of Agriculture Agricultural Impact Mitigation Agreement (“AIMA”), and other applicable state and federal requirements.

The Project is anticipated to consist of a 3.5 MWAC utility-scale/community solar photovoltaic generating facility utilizing single-axis tracking or fixed-tilt racking systems, photovoltaic modules, string inverters, medium-voltage collection systems, pad-mounted transformers, access roads, perimeter fencing, stormwater management features, and associated electrical infrastructure.

The anticipated operating life of the Project is approximately 35 to 40 years. At the end of the Project’s useful life, or upon abandonment, the Project will either be repowered with updated equipment or decommissioned and restored substantially to pre-construction agricultural conditions.

2. Design Basis

This document represents the owner’s conceptual design and is intended to communicate the desired project configuration. Final engineering, grading, stormwater design, structural design, drainage design, erosion control, and construction details shall be completed under the direction of the Engineer of Record.

3. Decommissioning Trigger and Timeline

The Project shall be considered abandoned if electrical generation operations cease for a continuous period of twelve (12) months, excluding periods associated with force majeure events, equipment replacement, transmission outages, or other reasonable maintenance activities.

Decommissioning activities shall commence within twelve (12) months after abandonment or cessation of operations and shall be substantially completed within twelve (12) months thereafter, weather permitting.



Major earth-disturbing activities will be scheduled outside frozen ground conditions to facilitate proper restoration, grading, compaction, and revegetation.

4. Decommissioning Activities

Decommissioning activities shall include removal, recycling, reuse, or lawful disposal of all Project components unless otherwise requested in writing by the landowner and approved by Kane County.

The following components are anticipated to be removed:

- Photovoltaic modules
- Tracker or fixed-tilt racking systems
- Steel driven piles and foundations
- Inverters and combiner boxes
- Pad-mounted transformers and switchgear
- Underground and aboveground electrical collection systems
- Security fencing and gates
- Access roads and culverts (unless retained by landowner)
- Equipment pads and foundations
- Stormwater infrastructure no longer required
- Temporary construction facilities and miscellaneous debris

5. Removal Methodology

Solar Modules:

Modules shall be disconnected, removed from racking systems, palletized, and transported for reuse, resale, recycling, or disposal through approved facilities.

Racking and Steel Foundations:

Steel racking systems and driven piles shall be dismantled and removed. Driven piles shall generally be extracted to full depth where practicable, or to a minimum depth consistent with applicable AIMA requirements.

Electrical Equipment:

Inverters, transformers, switchgear, and ancillary electrical equipment shall be disconnected, drained of fluids where applicable, removed from the site, and recycled, reused, or disposed of in accordance with applicable regulations.

Underground Collection System:

Underground conductors and conduit shall be removed to a depth consistent with AIMA and Kane County requirements. Conduits or cables buried deeper than required removal depths may



be abandoned in place where permitted to minimize unnecessary disturbance.

Concrete Foundations and Equipment Pads:

Concrete pads and foundations shall be broken apart and removed to the required depth below grade. Excavations shall be backfilled with clean native material and compacted appropriately.

Access Roads:

Aggregate access roads may remain in place upon written agreement with the landowner.

Otherwise, aggregate and geotextile fabric shall be removed and the area restored to agricultural use.

Fencing and Landscaping:

Perimeter fencing, gates, and landscaping installed for the Project shall be removed unless requested by the landowner to remain in place.

6. Restoration and Reclamation

Following removal activities, disturbed areas shall be restored substantially to pre-construction agricultural conditions to the extent practicable.

Restoration activities may include:

- Backfilling excavations with native material
- Replacement of segregated topsoil
- Decompaction of disturbed soils
- Re-establishment of drainage patterns and drain tile repairs, if required
- Fine grading
- Agricultural restoration or revegetation
- Temporary erosion and sediment control measures

Areas compacted by construction or decommissioning equipment may be ripped or decompacted to a depth of approximately eighteen (18) inches or as otherwise required by AIMA or agronomic recommendations.

7. Waste Management and Recycling

The Project is anticipated to contain substantial quantities of recyclable materials including steel, aluminum, copper, aggregate, and photovoltaic modules. To the maximum extent practicable, materials removed during decommissioning shall be recycled or reused.

Non-recyclable materials shall be transported to approved disposal facilities in accordance with federal, state, and local requirements in effect at the time of decommissioning.

8. Health, Safety, and Environmental Protection



Decommissioning contractors shall comply with all applicable OSHA, EPA, Illinois EPA, Kane County, and utility safety requirements.

Environmental protection measures shall include:

- Dust control
- Spill prevention and containment
- Stormwater and erosion controls
- Lock-out/tag-out procedures
- Traffic management
- Debris management and cleanup

9. Financial Assurance

Financial assurance for decommissioning shall be provided in accordance with Kane County ordinances and applicable AIMA requirements. The decommissioning cost estimate may be updated periodically by a qualified engineer to reflect inflation, changes in equipment quantities, evolving recycling markets, and revised restoration requirements.

The Project anticipates a phased financial assurance structure consistent with current Kane County practice:

- 10% by Year 1
- 50% by Year 6
- 100% by Year 11

The final form of financial assurance may include a surety bond, letter of credit, escrow account, or other approved mechanism.

10. Preliminary Cost Estimate

Table 1 below provides a preliminary, planning-level decommissioning cost estimate for Tanner Road Solar assuming 7,280 photovoltaic modules. *This estimate is not a contractor bid or engineer-certified opinion of probable cost.* It is intended to be refined as final module counts, racking design, inverter selection, transformer/switchgear configuration, cable lengths, access road limits, and restoration requirements are finalized.

Preliminary gross removal/restoration cost: \$574,800. Estimated salvage/recycling credit: \$157,500. Preliminary net decommissioning liability: \$417,300.

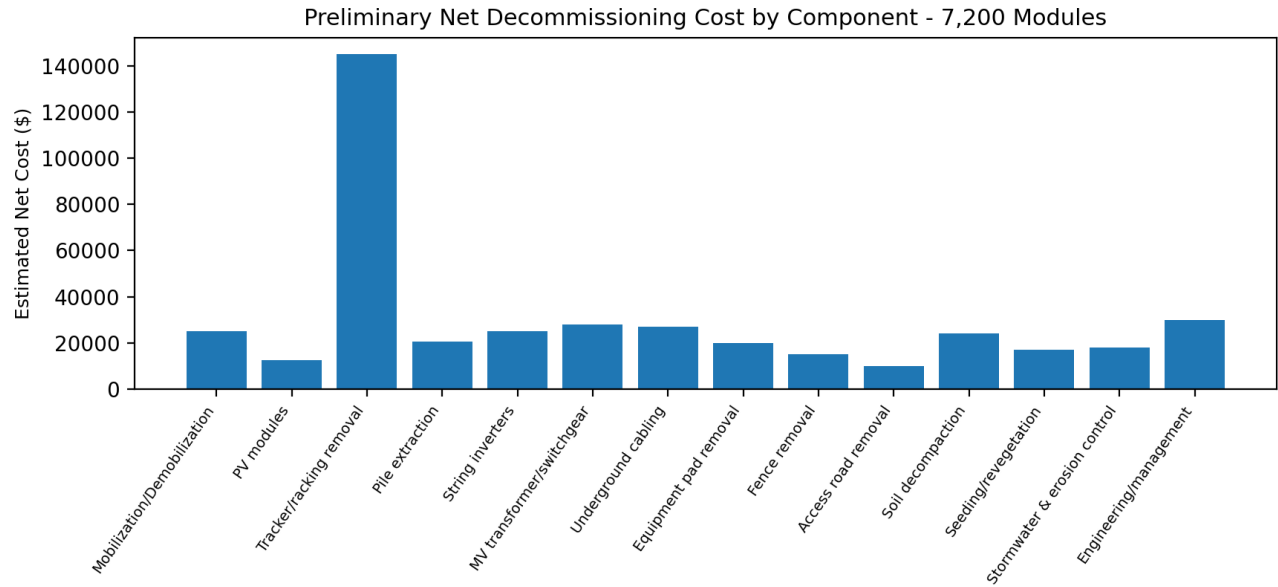


Figure 1. Preliminary net decommissioning cost by component, assuming 7,280 modules.

**Table 1. Preliminary Decommissioning Cost Estimate - 7,280 Modules**

Category	Cost Item	Gross Cost	Salvage Credit	Net Cost
Mobilization	Mobilization/Demobilization	\$25,000	\$0	\$25,000
Modules	PV module removal (7,280 modules)	\$57,600	\$45,000	\$12,600
Racking	Tracker/racking removal	\$180,000	\$35,000	\$145,000
Steel	Pile extraction	\$43,200	\$22,500	\$20,700
Electrical	String inverters	\$35,000	\$10,000	\$25,000
Electrical	MV transformer/switchgear	\$40,000	\$12,000	\$28,000
Electrical	Underground cabling	\$45,000	\$18,000	\$27,000
Civil	Equipment pad removal	\$20,000	\$0	\$20,000
Civil	Fence removal	\$20,000	\$5,000	\$15,000
Civil	Access road removal	\$20,000	\$10,000	\$10,000
Restoration	Soil decompaction	\$24,000	\$0	\$24,000
Restoration	Seeding/revegetation	\$17,000	\$0	\$17,000
General	Stormwater & erosion control	\$18,000	\$0	\$18,000
General	Engineering/management	\$30,000	\$0	\$30,000
	TOTAL	\$574,800	\$157,500	\$417,300

Refinement notes: The module removal and pile extraction line items are directly affected by the assumed 7,280-module count. The pile quantity remains a placeholder and should be replaced with the actual driven pile count once the tracker or fixed-tilt layout is finalized. Underground cable quantities, equipment pad quantities, and road/fence lengths should also be updated after the final civil and electrical drawings are prepared.

References

This draft plan was informed by recent Kane County solar decommissioning plans and AIMA-oriented examples provided by the user, including plans prepared by Kimley-Horn, Westwood, BOW Renewables, Inwave Renewable Energy, and others. The final submitted plan should be



reviewed by project counsel and, where required, certified by a qualified Illinois professional engineer.

- Kane County Zoning Ordinance Section 25-5-4-9, Appendix G
- Kane County Stormwater Ordinance Chapter 9
- Illinois Agricultural Impact Mitigation Agreement
- Illinois Public Utilities Act (where applicable)
- Illinois Public Act 103-0543 (state solar siting standards, if referenced)

10. Additional Decommissioning Provisions

Permits and Utility Coordination: Prior to decommissioning, all required utility disconnect approvals and demolition permits shall be obtained.

Pre-Construction Documentation: Prior to construction, existing site conditions may be documented using photographs and/or video to facilitate restoration.

Hazardous Materials: Any oils, dielectric fluids, or other regulated materials shall be handled, transported, and disposed of in accordance with applicable federal, state, and local regulations.

Recycling: Steel, aluminum, copper, transformers, and photovoltaic modules shall be recycled or reused to the maximum extent practicable. The proposed crystalline-silicon photovoltaic modules do not contain cadmium telluride.

Engineer Certification: The final decommissioning plan and cost estimate shall be reviewed and certified by an Illinois Professional Engineer, if required by Kane County.

Cost Estimate Updates: The decommissioning cost estimate and financial assurance shall be updated in accordance with Kane County requirements, including periodic revisions for inflation, equipment quantities, and restoration costs.