

Exhibit N

ELM BESS Decommissioning Plan

Battery Energy Storage System (BESS) Decommissioning Plan

3.4 MW / 12.5 MWh ELM Microgrid Energy Storage System

Prepared For

Project Stakeholders, AHJ, Utility, Environmental Agencies, and Site Owner

Prepared By

Kinsley Energy Systems

1. Executive Summary

This Decommissioning Plan outlines the procedures, responsibilities, safety protocols, environmental controls, and restoration activities associated with the retirement and removal of a 3.4 MW / 12.5 MWh Battery Energy Storage System (BESS) utilizing equipment supplied by ELM Microgrid.

The purpose of this plan is to ensure the BESS can be safely de-energized, disconnected from the utility grid, removed from service, dismantled and transported, recycled or disposed of in accordance with applicable regulations, and restored to acceptable site conditions.

This plan is intended to satisfy utility, permitting authority, financing, insurance, and environmental compliance requirements.

2. Project Description

- Project Type: Behind-the-Meter BESS
- Rated Power: 3.4 MW AC
- Energy Capacity: 12.5 MWh
- Battery Technology: Lithium-Iron-Phosphate (LFP)
- BESS Manufacturer: ELM Microgrid
- PCS/Inverter: EPC Power or equivalent
- Interconnection Voltage: Medium Voltage Utility Interconnection
- Expected Operational Life: 20 Years

3. Purpose of Decommissioning

Decommissioning activities may occur due to:

- End of useful life
- Equipment obsolescence
- Repowering or technology upgrades
- Economic retirement
- Safety or reliability concerns
- Site redevelopment
- Utility interconnection retirement

4. Applicable Codes and Standards

Applicable standards and regulations may include:

- NFPA 855
- NFPA 70 (NEC)
- UL 9540
- UL 1973
- OSHA 29 CFR 1910
- EPA hazardous materials regulations
- DOT transportation requirements

5. Roles and Responsibilities

- System Owner – Overall project responsibility
- EPC Contractor – Removal and dismantling execution
- OEM / Integrator – Technical support and shutdown procedures
- Licensed Electricians – Electrical isolation and disconnect
- Environmental Contractor – Waste handling and reporting
- Utility Company – Interconnection isolation approval
- Recycling Vendor – Battery recycling and material recovery

6. Pre-Decommissioning Activities

Prior to physical work commencing, the following activities shall occur:

- Review as-built drawings and interconnection agreements
- Confirm system condition
- Review hazardous material inventory
- Notify utility, AHJ, and fire department
- Obtain required permits
- Develop site-specific Health and Safety Plan (HASP)

7. System Shutdown and Isolation

Typical shutdown sequence:

1. Cease charge/discharge operations
2. Disconnect from EMS/SCADA
3. Open PCS breakers
4. Isolate battery strings
5. Disconnect MV interconnection
6. Verify zero-energy state

All electrical isolation points shall be locked, tagged, and verified de-energized.

8. Battery Removal Procedures

Battery systems shall ideally be discharged to less than 30% State of Charge (SOC) prior to transport.

Removal activities include:

- Disconnect DC cabling
- Remove battery modules
- Remove racks/enclosures
- Package modules for transport

Transportation shall comply with DOT and OEM requirements.

9. Electrical Equipment Removal

The following equipment may be removed:

- Battery enclosures
- PCS/inverters
- MV transformers
- Switchgear
- EMS/SCADA equipment
- Communication systems
- Conduits and cabling
- Grounding systems

10. Fire Protection System Removal

Removal may include:

- Aerosol suppression systems
- Clean agent systems
- Fire alarm systems
- Detection wiring
- Gas detection systems

All suppression materials shall be handled by certified personnel.

11. Recycling and Disposal

Battery materials shall be recycled to the maximum extent practical through certified recycling facilities.

Potentially recoverable materials include:

- Copper
- Aluminum
- Steel
- Lithium compounds
- Electronic components

Waste manifests and recycling certificates shall be retained.

12. Site Restoration

Restoration activities may include:

- Removal of concrete pads
- Grading and backfilling
- Asphalt restoration
- Landscaping
- Fence removal
- Drainage restoration
- Utility stub-out removal

13. Environmental Protection Measures

During decommissioning:

- Spill containment kits shall remain onsite
- Stormwater controls shall be maintained
- Dust suppression shall be utilized if needed
- Noise mitigation measures shall be implemented
- Waste shall be segregated and documented

14. Estimated Decommissioning Schedule

Estimated total duration: Approximately 6–12 weeks

Typical durations:

- Engineering & Permitting: 2–6 Weeks
- Utility Coordination: 2–4 Weeks
- System Shutdown: 1–3 Days
- Equipment Removal: 2–4 Weeks
- Site Restoration: 1–3 Weeks
- Final Documentation: 1 Week

17. Documentation and Reporting

Upon completion, documentation shall include:

- Waste manifests
- Recycling certificates
- Utility disconnect confirmation
- Environmental reports
- Photographic documentation
- Final restoration report
- Decommissioning completion certificate