Exhibit 2

Retirement and Site Restoration Plan for Moffatt Road Solar Farm

March 2025

NewSun Cascade Development Services LLC

1.0 Introduction

Moffatt Road Solar Farm LLC (Applicant) plans to construct and operate a solar photovoltaic power generating facility in Crook County, Oregon, subject to the issuance and approval of the Conditional Use Permit by the Crook County Community Development Department. The facility includes a photovoltaic solar power generating facility and supporting components (Facility), which is the focus of this Retirement and Site Restoration Plan (Plan).[1] This Plan was prepared to meet the decommissioning and financial assurance requirements in Crook County Code 18.161.010(2) as would be required by the Permit and applicable portions of Crook County Code and Oregon Revised Statute.

2.0 Estimated Useful Life of the Facility

For financial evaluation and contractual purposes, the Facility is assumed to have a useful life of 40 years. Facility components will be designed assuming a 40-year useful life but may be updated or "repowered" before the end of this period. Based on the market for renewable power, it is likely that the Facility will be upgraded with more efficient equipment over time; therefore, the Facility could have a useful life for longer than 40 years. The Applicant or its affiliates have real estate rights extending over the duration of the useful life of the Facility as well as the ability to extend such rights as may be necessary. Substantial changes to the Facility associated with repowering may be approved by the County through the amendment process set forth under CCC 18.161.010(2)(d), or applicable ordinances in effect at that time.

The Applicant shall begin decommissioning of the Facility within 12 months of permanent cessation of construction or the end of commercial operation, unless otherwise agreed upon with the County.

3.0 Regulatory Framework

Applicable retirement and site restoration standards under ORS 215.446(3) include:

> *(c) Demonstrate that the site for a renewable energy facility, taking into account mitigation, can be restored adequately to a useful, nonhazardous condition following permanent cessation of construction or operation of the facility and that the applicant has a reasonable likelihood of obtaining financial assurances in a form and amount satisfactory to the county to secure restoration of the site to a useful, nonhazardous condition.*
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> ** * **
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> *(e) Provide the financial assurances described in paragraph (c) of this subsection in the form and at the time specified by the county.*

[1] A retirement and site restoration plan for the project substation (Hoss Substation) dated as of January 2025 was submitted to the County under separate cover.

County decommissioning plan requirements applicable at the time of permit are provided in CCC 18.161.010(2)(c):

> *(xv) A dismantling and decommissioning plan of all components of the Photovoltaic Energy System, as provided in 18.161.010(2)(e).*
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> *(xvi) A Bond or other financial mechanism acceptable to the County shall be established to cover the cost of dismantling of uncompleted construction and/or decommissioning of the facility, and site rehabilitation; see 18,161.010(2) (e). A Bond or other financial mechanism may be phased throughout the proposed project. If phasing is proposed the applicant shall submit a phasing schedule. For projects being sited by the State of Oregon's Energy Facility Siting Council (EFSC), the bond or letter of credit required by EFSC will be deemed to meet this requirement. For non-EFSC projects the EFSC requirements on bonds shall serve as a guideline for the amount of the bond or other financial mechanism.*

And CCC 18.161.010(2)(e):

> *(i) A plan for dismantling and/or decommissioning that provides for completion of dismantling or decommissioning of the facility without significant delay and protects public health, safety and the environment in compliance with the restoration requirements of this section.*
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> *(ii) A description of actions the facility owner proposes to take to restore the site to a useful, nonhazardous condition, including options for post-dismantle or decommission land use, information on how impacts on wildlife populations and the environment would be minimized during the dismantling or decommissioning process, and measures to protect the public against risk or danger resulting from post- decommissioning site conditions in compliance with the requirements of this section.*
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> *(iii) A current detailed cost estimate, a comparison of that estimate with present funds of the bond, letter of credit, cash deposit or other financial mechanism for dismantling or decommissioning, and a plan for assuring the availability of adequate funds for completion of dismantling or decommissioning. The cost estimate will be reviewed and updated by the facility owner/operator on a five-year basis, unless material changes have been made in the overall facility that would materially increase these costs. If so, the report must be revised within 120 days of completion of such changes.*
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> *(iv) Restoration of the site shall consist of the following:*
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> > *(A) Dismantling and removal of all photovoltaic energy system structures. Concrete pads shall be removed to a depth of at least four feet below the surface grade.*
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> > *(B) The underground collection and communication cables need not be removed if at a depth of three feet or greater. Cables at a depth of three feet or greater can be abandoned in place if they are deemed not a hazard or interfering with agricultural use or other consistent resource uses of the land.*
> >
> > *(C) Access roads in EFU zones shall be removed by removing gravel and restoring the surface grade and soil.*

(D) In EFU zones after removal of the structures and roads, the area shall be graded as close as is reasonably possible to a condition compatible with farm uses or consistent with other resource uses. Re-vegetation shall include planting by applicant of native plant seed mixes, planting by applicant of plant species suited to the area, or planting by landowner of agricultural crops, as appropriate, and shall be consistent with the weed control plan approved by Crook County.

(E) Roads, fences, gates, and improvements may be left in place if a letter from the land owner is submitted to Crook County indicating said land owner will be responsible for, and will maintain said roads and/or facilities for farm or other purposes as permitted under applicable zoning.

(v) The facility owner/operator shall submit to Crook County an agreement and security in accordance with CCC 17.40.080 and 17.40.090, acceptable to the county in form and amount and naming Crook County as beneficiary, obligee, or payee.[2]

This Plan explains the processes for decommissioning and restoration of the Facility and demonstrates that the Facility can be dismantled and decommissioned without significant delay and in a manner that protects public health, safety and the environment, and that the Facility site can be restored adequately to a useful, nonhazardous condition in the event of permanent cessation of construction or Facility retirement. This Plan also provides a retirement and restoration cost estimate informing the financial mechanism.

4.0 Retirement and Site Restoration

When the Facility is retired, the Applicant will obtain the required permits and landowner authorization needed to complete decommissioning of Facility components per CCC 18.161.010(2)(e)(v)(G). A description of decommissioning and site restoration activities has been provided below. These actions will allow use of the Facility site after decommissioning. Reclamation procedures will be based on site-specific requirements and techniques commonly employed at the time the area is to be reclaimed. Procedures will likely include re-grading to restore disturbed areas, followed by reseeding with native plant seed mixes, as discussed below. Reasonable commercial efforts will be made to reuse or salvage materials. A retirement and restoration cost estimate will be included in Appendix A.

4.1 Dismantling of Facility – Above Ground Components

The first step in decommissioning will be dismantling the Facility components (e.g., modules, racking equipment, steel foundations) and related aboveground equipment (e.g., overhead generation-tie transmission line, collector lines, transformers, inverters, breakers, perimeter fence, pads, and control house) (CCC 18.161.010(2)(e)(iv)(A)). Modules, racking equipment, steel posts, transformers and inverters will be decommissioned and disposed of or salvaged off-site.

[2] Subsections CCC 18.161.010(2)(e)(v)(A) – (G) are referenced as applicable in this Plan.

Concrete foundations for transformers and inverters are assumed to be slab on grade and will be removed in their entirety. Foundation areas will be filled with soil or gravel as part of site restoration.

4.2 Removal of Below-Ground Foundations

Per CCC 18.161.010(2)(e)(iv)(A), below-ground foundations will be removed to a depth of at least three (3) feet below grade and soils will be restored, per standard industry practice. Underground electrical collector and communication lines or other components will remain if they are deeper than three (3) feet below grade and are determined to pose no hazard or potential interference with agricultural or other resource uses of the land (CCC 18.161.010(2)(e)(iv)(B)).

4.3 Removal of Facility Service Roads

Facility service roads within the Facility boundary are typically decommissioned after removal of facility components. Decommissioned roads will be reclaimed to restore the surface grade and soil (CCC 18.161.010(2)(e)(iv)(C)), unless a letter from the land owner is submitted to Crook County indicating said land owner will be responsible for, and will maintain said roads and/or facilities for farm or other purposes as permitted under applicable zoning (CCC 18.161.010(2)(e)(iv)(E)). Areas of disturbance will be reseeded with native plant seed mixes to return the solar array area to a useful, nonhazardous condition that is as close as reasonably possibly to a condition compatible with farm or other resource uses (CCC 18.161.010(2)(e)(iv)(D)). Roads, as well as fences, gates, or buildings, may also be left in place, based on landowner preference. In such case, an approval letter from the landowner would be submitted to the County, indicating the landowner will be responsible for maintaining remaining facilities for purposes permitted under applicable zoning (CCC 18.161.010(2)(e)(iv)(E)).

4.4 County Roads

To the extent county roads are used for dismantling and decommissioning activities, the Applicant will enter into a road use agreement with the Crook County Road Master that outlines how county roads will be maintained and repaired during and after decommissioning and restoration activities. The agreement will be consistent with standard County road use agreements for renewable energy project development.

4.5 Soil and Vegetation Reclamation

Reclamation procedures will be based on the site-specific requirements and techniques commonly employed at the time the area will be reclaimed and will include re-grading to restore soil and original contours, revegetation of disturbed areas with native plant seed mixes or plant species suitable to the Facility area. Topsoil from decommissioning activities would be salvaged and reapplied during the final reclamation to the extent practicable. The vegetation cover, composition, and diversity would be restored to as close as reasonably possible to surrounding conditions.

4.6 Protection of Health and Safety and Environmental and Natural Resources

Decommissioning will likely involve activities similar to the Facility's construction. Management plans and practices and stipulations developed for the Facility's construction phase may be applied to the decommissioning phase of the Facility. It is assumed that temporarily disturbed areas for decommissioning will be similar to or less than the disturbance areas described for construction of the Facility. Site reclamation would be based on site-specific requirements and techniques commonly employed at the time of decommissioning, including grading, spot replacement of topsoil, removal of gravel, and revegetation of disturbed areas with an appropriate hydroseed mix, such that the physical conditions of the Facility site would be comparable to conditions existing before construction. Management practices will be employed to prevent soil erosion and control noxious weeds within the Facility boundary, as well as minimize any potential impacts to wildlife populations and other environmental resources. Applicant will also conduct ground tests to confirm the absence of any hazardous materials and will comply with applicable state and federal standards.

5.0 Financial Assurance

5.1 Financial Assurance Approach

Using the retirement and site restoration cost estimates (to be provided in Appendix A), the Applicant will implement the following plan to provide financial assurances so that the Facility can be restored to a useful, non-hazardous condition. The Applicant proposes to ensure there are adequate funds for decommissioning by putting in place a decommissioning security in the form of a bond, letter of credit, cash deposit or other financial mechanism acceptable to the County. The value of the bond, letter of credit, cash deposit or other financial mechanism acceptable to the County shall be initially set and then updated based on the cost estimate schedule presented in Section 7.0. The financial mechanism shall remain in full force and effect until the retirement and site restoration process is complete, unless updated cost estimates demonstrate that salvage value exceeds decommissioning and retirement costs. The facility owner/operator shall describe the status of the decommissioning security in the annual report to Crook County or upon request (CCC 18.161.010(2)(e)(v)(D)).

If the funds must be drawn upon, any disputes that arise between Crook County and the Landowners will be resolved using non-binding arbitration as per CCC 18.161.010(2)(e)(v)(D).

5.2 Cost Estimate

Pursuant to ORS 215.446(3)(c) and CCC 18.161.010(2)(c)(xvi) and (2)(e)(iii), this Plan will include a cost estimate for dismantling and decommissioning, accounting for scrap value, to be provided in Appendix A. As required by CCC 18.161.010(2)(e)(iii), the facility owner/operator will review this estimate on a 5-year basis after the start of operations, unless changes are made that would materially increase the costs, in which case the estimate will be revised within 120 days of the change (see Section 7.0 for estimated schedule). The Applicant will include scrap value in the

retirement and site restoration cost estimate because scrap metals removed from the Facility and other project components can be resold to offset the costs of decommissioning.

The retirement and site restoration estimates were developed by an experienced energy facility and substation construction project manager with significant professional experience in collaboration with the Applicant's engineering consultants. On this basis, Appendix A will present an accurate estimate of retirement and site restoration cost estimates and will be updated on a 5-year basis as previously discussed.

5.3 Preferred form of Financial Security

The Applicant's preferred form of financial security to fund the cost of retirement and site restoration is a parent guaranty. The Applicant's parent companies have strong financials and have successfully developed renewable projects, evidencing their creditworthiness and ability to provide a parent guaranty. The Applicant proposes to provide the parent guaranty prior to site clearing and grading. The Applicant is willing to provide another suitable, approved funding mechanism, such as bond or letter of credit, at the County's request, taking into account reasonable industry timelines for procuring such funding mechanisms, thereafter. Retirement and site restoration cost estimate will be evaluated every 5 years to reflect inflation and fluctuations in market prices and adjusted as necessary. At the Applicant's discretion, the retirement and site restoration estimate may include the estimated fair market value of the Facility's equipment, thereby reducing the amount of retirement and site restoration security per salvage or resale value. Estimated fair market value of Facility equipment, for either resale or scrap, would be updated as needed along with the retirement and site restoration estimates.

6.0 Execution of this Retirement and Site Restoration Plan

Should the Facility be terminated or otherwise abandoned, no longer be maintained or operated, or reach the end of its useful commercial life, the County may require the Applicant to implement this Plan and to use the retirement and site restoration security for that purpose.

7.0 Plan Updates

The County and the Applicant may agree to amend this Retirement and Site Restoration Plan at any time. Based on a facility life of 40 years, the estimated schedule for updates to the retirement and site restoration cost estimate is as follows:

- March 2025 Original Cost Estimate
- March 2030 Updated Cost Estimate
- March 2035 Updated Cost Estimate
- March 2040 Updated Cost Estimate
- March 2045 Updated Cost Estimate
- March 2050 Updated Cost Estimate

- March 2055 Updated Cost Estimate
- March 2060 Updated Cost Estimate
- March 2065 Final Update in place for Retirement and Site Restoration year
- March 2066 Retirement of Facility (or alternative action taken)

8.0 Conclusion

This Retirement and Site Restoration Plan demonstrates that the Facility can be dismantled and decommissioned without significant delay and in a manner that protects public health, safety and the environment and that the Facility site will be restored to a useful, non-hazardous condition. Therefore, this Retirement and Site Restoration Plan satisfies ORS 215.446(c) and (e), CCC 18.161.010(2)(c) and (e), and the relevant conditions of the Permit.

Appendix A.
Retirement and Site Restoration Cost Estimate
[to be provided]