

**The Volkswagen Diesel Emissions Environmental Mitigation Trust  
for State Beneficiaries, Puerto Rico, and the District of Columbia**

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**Posted as of June 7, 2019**

**Payment of State Trust Administrative Costs**

In accordance with paragraph 3.6 (Payment of Trust Administration Costs) of the State Mitigation Trust Agreement (the "Trust Agreement"), Wilmington Trust, N.A. (the "Trustee") is providing the following information regarding payments of State Administrative Costs from the State Administration Cost Subaccount. As of the posting date indicated above, the Trustee is providing the required 15-day notice in advance of payment of these costs as follows:

*Summary of invoices received in May and June 2019*

**Cohn Reznick - Accountant to the Trustee for the State Trust**

For Semi Annual Reporting, Tax Compliance and Accounting work performed related to the review of the financial statements of the VW States Trust

- For professional services rendered May 1 through May 15 2019 - \$3,893 (12.2 hrs.)

**Reed Smith Counsel to the Trustee for the State Trust**

For legal representation of the Trustee relating to legal assistance with questions related to Eligible Mitigation Action (Appendix D-4) submissions; document review process; consulting with tax counsel on Private Letter Ruling efforts; legal advice on general operations under the State Trust Agreement; and, minor modification of the State Trust.

- Legal work - \$21,531.00 – for period ended April 30, 2019
  - Partners – 25.0114 (hrs)
  - Staff – .40 (hrs)
- Legal work - \$25,730.00 – for period ended May 31, 2019
  - Partners – 31.00 (hrs)
- Disbursing Agent Agreement - \$41,895.00 – for period ended May 31, 2019
  - Partners –66.50 ( hrs)

**Morgan Lewis Tax Counsel to the Trustee for the State Trust**

For legal representation of the Trustee relating to tax and tax-related matters including, without limitation, assistance with private letter ruling (PLR) request, tax withholding, with holding rates and other tax issues under the State Trust Agreement

- Legal work - \$16,147.42 - (21.30 hrs) – for period ending March 31, 2019
- Legal work - \$22,408.00 - (29.30 hrs) – for period ending April 30, 2019

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**Plante Moran - Auditor to the Trustee for the State Trust**

For professional services rendered from February 1, 2018 through February 28, 2019 related to the audit and review of the VW States Trust December 31, 2018 financial statements as described on the attached invoices and schedules.

- Amount - \$ 7,936.25

Partner – 10.50 hrs

Associate – 5.00 hrs

Staff – 11.75 hrs

By: Wilmington Trust, N.A., solely in its capacity as Trustee for Volkswagen Diesel Emissions Environmental Mitigation Trust for State Beneficiaries, Puerto Rico, and the District of Columbia