

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

Posted as of December 7, 2018 – Paid on December 24, 2018

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 November through December 6th 2018

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 the period of January 1, 2018 through June 30, 2018

- Financial Statements - \$7,247.50 (36.5 hrs) – for accounting preparation from July through September
- Tax Compliance - \$2,325.00 (11.4 hrs) – for Tax Compliance work performed in November 2018.

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

- Legal work - \$12,540.00 – for period ended November 30, 2018
 - Partners - 16.5 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 - \$20,569.50 – for period ended October 31, 2018
 - Partners - 13.3 hrs
 - Associates - 16. 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