

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

Posted as of February 5, 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 December 2018 through January 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 - \$1,850.00 (10.0 hrs) – for accounting preparation from October 2018
- Tax Compliance - \$3,420.00 (14.4 hrs) – for Tax Compliance work performed in December 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 - \$16,603.00 – for period ended December 31, 2018
 - Partners – 21 hrs
 - Associate – 1.22 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 - \$10,605.47 – for period ended November 30, 2018
 - Partners – 5.8 hrs
 - Associates – 7.9 hrs

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Plante Moran - Auditor to the Trustee for the State Trust

For professional services rendered from September 1, 2018 through November 30, 2018 related to the audit and review of the VW States Trust June 30, 2018 financial statements as described on the attached invoices and schedules.

- Amount - \$ 9,143.50

Partner – .75 hrs

Associate – 7.25 hrs

Staff – 44 hrs

Archer Group website developer for the State Trust Website

For work under the Phase II Statement of Work for the public facing website required under the State Trust.

- Website Maintenance - October 2018 - \$753.38
- Website Maintenance - November 2018 - \$1,025.33
- Website Maintenance - December 2018 - \$3,862.43

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