Appendix A-1 Recall Program Administration

APPENDIX A-1

RECALL PROGRAM ADMINISTRATION

I. CALCULATION OF RETAIL REPLACEMENT VALUE

- **1.1 Retail Replacement Value Components.** For all 3.0 Liter Eligible Vehicles, and only for purposes of satisfying Defendants' obligations under this Consent Decree, Retail Replacement Value shall be defined as equal to the sum of the following three components:
 - (1) Vehicle Value, as described below;
 - (2) State and Local Taxes Payment; and
 - (3) Associated Owner Expenses.

Each of the three components shall be calculated in accordance with Paragraphs 1.2-1.4 below.

- **1.2 Vehicle Value.** The Vehicle Value for a given Eligible Vehicle shall equal the vehicle's Base Value adjusted for OEM-installed NADA Options and NADA Mileage, as described below.
 - 1.2.1 Base Value. Base Value shall be calculated as follows:
 - 1.2.1.1 The Base Value for each Eligible Vehicle is, where available (including both Model Year ("MY") vehicles before 2015 and certain MY 2015 vehicles), the Clean Retail value of the vehicle based on the NADA Vehicle Identification Code (VIC) for each Eligible Vehicle in the November 2015 NADA Used Car Guide ("NADA Guide") published in or around October 2015.
 - 1.2.1.2 For MY 2015 Eligible Vehicles for which no value was published in the NADA Guide as of November 2015 (MY 2015 Porsche Cayenne; Audi Q5 Premium Plus, Q5 Prestige, Q5 Prestige S; Volkswagen Touareg Executive, Touareg Lux, and Touareg Sport Technology), the Base Value shall be equal to 75.856% of MSRP for the Eligible Vehicle. This figure is derived by multiplying the MSRP for each individual vehicle by the average ratio of November 2015 Clean Retail values to average MSRPs for MY 2015 vehicles for which values were available (MY 2015 Audi A6 Premium Plus and A6 Prestige, A7 Premium Plus and A7 Prestige, A8, and Q5 Premium Plus).
 - 1.2.1.3 Because no Clean Retail values for any MY 2016 vehicles were available in the NADA Guide, the Base Value for each MY 2016 Eligible Vehicle shall be set at 112.886% of the MY 2015 NADA Guide Clean Retail value (where available) or 112.886% of the MY 2015 calculated value, if the MY 2015 value is calculated in accordance with Sub-Paragraph 1.2.1.2 above. This number is

- derived by comparing the average MY 2014 to MY 2015 year-over-year growth in NADA Clean Retail price for vehicles for which MY 2015 values were available (MY 2015 Audi A6 Premium Plus and A6 Prestige, A7 Premium Plus and A7 Prestige, A8, and Q5 Premium Plus).
- 1.2.2 <u>NADA Region</u>. The Base Value for each Eligible Vehicle, excepting MY 2015 and MY 2016 vehicles with derived values, shall be determined using the NADA region that includes the state of the Eligible Vehicle's last known vehicle registration as of November 2015.
- 1.2.3 NADA Options. Options adjustments to Base Values shall be determined by using Volkswagen, Audi, and Porsche OEM-installed options, as valued by the November 2015 NADA Used Car Guide. Because no option values were published in the NADA Guide as of November 2015 for MY 2016 Eligible Vehicles, option adjustments to Base Value for MY 2016 vehicles will be determined by using Volkswagen, Audi, and Porsche OEM-installed options, and valued based on MY 2015 NADA Guide as of November 2015 option values, adjusted to MY 2016 using the same methodology described in Sub-Paragraph 1.2.1.3 above.
- 1.2.4 <u>NADA Mileage</u>. Mileage adjustments to Base Values shall be determined based on the actual mileage at the time the vehicles are surrendered in the Buyback using the mileage adjustment table in the November 2015 NADA Used Car Guide with an allowance for standard NADA mileage of 12,500 miles per year, prorated monthly from November 2015 to the month of surrender. Because the November 2015 NADA used car guide does not include mileage tables for any MY 2016 vehicles, MY 2016 vehicles will not be subject to a mileage adjustment, unless authorized by Section III of this Appendix A-1.
- 1.3 State and Local Taxes Payment. The State and Local Taxes Payment shall equal a defined percentage of the Vehicle Value for each Eligible Vehicle, based on the vehicle's state of registration as of November 2015. The applicable percentage or formula ("Combined Rate/Formula") for each state is set forth in Appendix A-1 Table 1. For vehicles for which there was no known state of registration as of November 2015, an average percentage of 6% will be used.
- **1.4 Associated Owner Expenses.** The Associated Owner Expenses shall equal \$720 for all Eligible Vehicles.
- 1.5 Vehicle Buyback List. No later than 15 Days after the Effective Date, Defendants shall submit to EPA/CARB a list of all known 3.0 Liter Subject Vehicles that existed as of November 2, 2015, and had been retailed to customers as of that date ("3.0 Liter Buyback List"). The 3.0 Liter Buyback List shall contain the make, model, year, VIN, and state of registration for each vehicle as of November 2015 if known, as well as an initial calculation of the Retail Replacement Value for each vehicle, in accordance with the terms of this Section I of Appendix A-1. The initial calculation for each vehicle may be adjusted for NADA Mileage in accordance with Sub-Paragraph 1.2.4 above prior to completing a Buyback of the vehicle.

Defendants' failure to include an Eligible Vehicle on the 3.0 Liter Buyback List shall not exclude the vehicle from the Buyback program if the vehicle is otherwise eligible.

II. PROGRAM ADMINISTRATION

- **2.1 Claims Program.** Defendants shall be responsible for establishing, funding, and executing the Claims Program to effect the Buyback and Lease Termination offers of the Recall Program. Such Claims Program will be established and administered under the supervision of an independent Program Supervisor, proposed by Defendants and agreed to by the United States and California prior to the Effective Date. The Claims Program shall be the process by which Eligible Owners and Eligible Lessees obtain the Buyback and Lease Termination offers ("Program Offers") required by Appendix A. The Claims Program shall be organized according to the requirements of this Section II of Appendix A-1.
 - 2.1.1 Website and Registration. Defendants shall establish a website whereby Eligible Owners and Eligible Lessees can provide their (i) Vehicle Identification Number (VIN); (ii) name; (iii) email address; and (iv) zip code to receive relevant information about the Claims Program. All Eligible Owners and Eligible Lessees who provide the information required by this paragraph shall receive periodic updates as necessary communicating relevant Claims Program dates, availability of Buyback and Lease Termination offers, and any ending dates for relevant Claims Program offers.
 - 2.1.2 <u>Call Center</u>. Defendants shall establish a Call Center for Eligible Owners and Eligible Lessees to talk to a Volkswagen, Audi, or Porsche representative for questions concerning the Claims Program.
- **2.2 Claimants.** Eligible Owners and Lessees who have registered for the Claims Program shall be able to submit a claim online by uploading all necessary documents and information to a website portal for review and verification for eligibility. Once an Eligible Owner or Lessee has been verified by Defendants as eligible, he or she shall be considered a "Claimant."
 - 2.2.1 <u>Non-Standard Claims</u>. The Program Supervisor shall determine the required documentation for non-standard Claims, including but not limited to Claims involving military personnel serving overseas, decedent estates, divorce, bankruptcy, stolen vehicles, and payment of child support and family or attorney liens.
 - 2.2.2 <u>Loan Obligations</u>. If the Eligible Vehicle is under an outstanding loan obligation at the time of a Buyback, Defendants shall communicate with the Claimant's bank in advance of a Buyback, pursuant to a written consent form executed by the Claimant, to determine payoff amounts for loans. If an Eligible Owner electing a Buyback owes less than Retail Replacement Value on an Eligible Vehicle, Defendants shall pay that Eligible Owner's lender the full amount required to pay off the outstanding loan obligation and shall remit the remainder of the Retail Replacement Value to the Eligible Owner. If the Eligible Owner owes more than Retail Replacement Value on the Eligible Vehicle, Defendants shall pay the Eligible Owner's lender the Retail

Replacement Value, and the Eligible Owner shall retain the obligation to fulfill any additional outstanding loan obligation at the time of the Buyback.

- 2.2.3 <u>Formal Notification</u>. Claimants whose eligibility has been verified by the Program Supervisor shall be sent a Formal Notification setting forth the Buyback or Lease Termination terms. Once a Formal Notification is made, a Claimant may choose to proceed by signing and notarizing an offer package and uploading it to the Claims Portal.
- **2.3 Appointments.** Claimants shall be allowed to schedule an appointment at their preferred Volkswagen, Audi, or Porsche dealership (corresponding to the make of the Eligible Vehicle) to complete the Claims Program and execute the Buyback or Lease Termination. Appointments for a Buyback shall be available within 90 days of a Claimant's acceptance of the terms set forth in the Formal Notification and Defendants' validation of the submitted offer package. Appointments for a Lease Termination shall be available within 45 days of acceptance. When the ability to schedule an appointment to obtain the selected remedy becomes available, the Claimant shall be notified and may then schedule the appointment online.
 - 2.3.1 <u>Scheduling</u>. Appointments for Buybacks and Lease Terminations shall be made available on a first-come, first-served basis depending on the make of the Eligible Vehicle. Although the Buyback or Lease Termination will take place at a Volkswagen, Audi, or Porsche dealer, the appointments must be scheduled either online through the Claims Portal or via phone at a number that will be displayed prominently on the Claims Program website. Volkswagen, Audi, and Porsche dealers will not be able to schedule appointments for Buyback or Lease Termination directly.
 - 2.3.2 <u>Program Specialist</u>. On the appointed day, Claimants will meet with a "Program Specialist" acting on behalf of Defendants at the Volkswagen, Audi, or Porsche dealer to complete the Buyback or Lease Termination. The Program Specialist will verify the identity of the Claimant and Eligible Vehicle, capture the current mileage of the Eligible vehicle, collect necessary documentation, take possession of the Eligible Vehicle, and trigger payment to the Claimant (and lenders, if applicable) of any amount due. Claimants electing the Lease Termination option will need to comply with lease terms concerning mileage and condition verification prior to termination.
- **2.4 Form of Buyback Payment.** Buyback payments in the amount of Retail Replacement Value shall be made to the Claimant by electronic funds transfer or by check according to the preference expressed by each Claimant.
 - 2.4.1 <u>Electronic Funds Transfer</u>. An electronic fund transfer will be submitted within three banking days of completion of the Claims Program following sale of the Eligible Vehicle to Defendants.
 - 2.4.2 <u>Check Processing</u>. For Claimants opting to receive a check, a check for the full amount due will be available at the dealership, unless a mileage adjustment is required. If an upward mileage adjustment is required (resulting in a lower payment), the Claimant will not receive a check at the dealer but will be sent a check within three

banking days, or alternatively the Claimant can opt to reschedule the appointment. If a downward mileage adjustment is required (resulting in a higher payment), the Claimant will receive a check at the dealer that does not reflect the mileage adjustment and will be mailed an additional check within three banking days for the additional amount due as a result of the downward mileage adjustment.

- 2.4.3 <u>Receipt</u>. Claimants will be issued a receipt at the conclusion of their appointment at the Volkswagen, Audi, or Porsche dealership, including that they surrendered their Eligible Vehicle and providing specific information about exactly when and where their compensation will be received, as well as whom to call if it is not timely received.
- 2.5 Program Supervisor. The Claims Program shall be monitored by a Program Supervisor selected in accordance with Paragraph 2.5.2 below. In acting under this Consent Decree, the Program Supervisor is an agent of this Court, and solely the agent of this Court, and shall be accountable directly to this Court. With the exception of review of claims pursuant to Paragraph 2.5.3 below, the Program Supervisor shall not perform any of the claims processing functions associated with the Claims Program unless requested by or agreed to by the United States and California. The Program Supervisor has the power and authority to monitor Defendants' compliance with the Claims Program in accordance with this Section 2.5.
 - 2.5.1 <u>Program Supervisor Candidates</u>. No later than fifteen (15) Days after the date of this Consent Decree is lodged with the Court, Defendants shall submit to the United States and California a list of three candidates for the position of Program Supervisor. Defendants shall:
 - 2.5.1.1 Submit a resume, biographical information, and any relevant material concerning each of the candidate firms and its competence and qualifications to serve as Program Supervisor;
 - 2.5.1.2 Describe any past, present, or future business or financial relationship that the candidate has with the Defendants, EPA, or CARB;
 - 2.5.1.3 Verify that the candidate has agreed not to be employed by any Defendant, or its subsidiary, for a minimum of two years after the termination of its term as the Program Supervisor; and
 - 2.5.1.4 Accompany all of the information listed above in Paragraph 2.5.1.1 through Paragraph 2.5.1.3 with a certification in accordance with Paragraph 34 of the Consent Decree for any candidate deemed acceptable by the United States and California.
 - 2.5.2 <u>Selection of Program Supervisor</u>. After receiving the list of candidates from the Defendants, the United States, after consultation with California, shall select a Program Supervisor from among the candidates, and notify the Defendants of such

selection. If the United States does not select any of the candidates submitted by the Defendants, the process under Paragraph 2.5.1 shall be repeated until the Program Supervisor is selected.

- 2.5.3 The Program Supervisor shall review claims for payment of Retail Replacement Value under this Appendix A-1 and shall review the claims administration process to ensure that it is conducted in accord with this Appendix A-1, including ensuring that:
 - 2.5.3.1 Retail Replacement Value is calculated and paid in compliance with this Appendix A-1;
 - 2.5.3.2 Claims are processed in an efficient and consistent manner;
 - 2.5.3.3 The calculations of approved payments to Eligible Owners comply with the Claims Program; and
 - 2.5.3.4 Determinations of eligibility are proper under the Claims Program.
- 2.5.4 Within one month from the Effective Date and every three months thereafter until the end of the Claims Program with respect to all 3.0 Liter Subject Vehicles or May 31, 2020 (whichever is later), the Program Supervisor shall submit a report to the Court, with copies to the EPA, CARB, CA AG, and Defendants, concerning Defendants' performance of its obligations under this Appendix A-1, including:
 - 2.5.4.1 The progress of the Claims Program, including but not limited to the participation rate in any Buyback or Lease Termination;
 - 2.5.4.2 The length of time for Eligible Owners to receive any payment of Retail Replacement Value;
 - 2.5.4.3 Any complaints regarding efforts by any Eligible Owners or Eligible Lessees to participate in any Buyback or Lease Termination;
 - 2.5.4.4 The Program Supervisor's review of ineligible claims.
- 2.5.5 The Program Supervisor shall serve until May 31, 2020, unless ordered by this Court to continue.
- 2.5.6 Defendants shall in a timely manner provide the Program Supervisor full access to all documents and information necessary for the Program Supervisor to fulfill the Program Supervisor's duties pursuant to this Appendix A-1.
- 2.5.7 Defendants shall fully cooperate with any reasonable request of the Program Supervisor and shall take no action to interfere with or impede the Program

Supervisor's ability to monitor Defendants' compliance with the terms of this Consent Decree and its Appendices.

- 2.5.8 The Program Supervisor shall provide the United States and California accounting or other information related to compliance with the terms of this Appendix A-1 within 10 business days of a request, unless a longer time is agreed to by a United States or California representative in writing.
- 2.5.9 Defendants are responsible for all costs and fees relating to the Program Supervisor. Defendants, the United States, and California may agree, or the Program Supervisor may seek Court approval to employ, at Defendants' expense, such consultants, accountants, attorneys, and other representatives and assistants as are reasonably necessary to carry out the Program Supervisor's duties and responsibilities.
- **2.6 Claim Period.** Defendants must hold open all Program Offers for at least two years, as required by Paragraphs 4.3 and 7.3 of Appendix A, and as set forth in this Paragraph 2.6 of Appendix A-1.
 - 2.6.1 <u>Generation 1.x Vehicles</u>. For all Generation 1.x 3.0 Liter Eligible Vehicles, Defendants shall begin accepting and processing Buyback and Lease Termination Claims no later than thirty (30) Days after the Effective Date. Defendants shall continue to accept and process Claims for Buyback or Lease Termination through at least March 31, 2019. All eligible Claims shall be fully processed and all Buybacks and Lease Terminations for eligible Claims shall be completed no later than June 30, 2019.
 - 2.6.2 <u>Generation 2.x Vehicles</u>. For any Test Group or combination of Test Groups of Generation 2.x 3.0 Liter Eligible Vehicles for which a Buyback and Lease Termination Program is triggered in accordance with the requirements of Section VII of Appendix A, Defendants must hold open the Generation 2.x Buyback and Lease Termination program for no less than two years. The last day to submit a valid Claim for a Buyback or Lease Termination of a Generation 2.x 3.0 liter Eligible Vehicle shall be no earlier than 90 days prior to the termination of the Buyback and Lease Termination program with respect to the applicable Generation 2.x vehicles.

III. RELATION TO OTHER SETTLEMENTS

3.1 Individual Consumer Releases. Defendants are strictly prohibited by the terms of this Consent Decree from obtaining any private party consumer release of liability solely for any Buyback payments required by the terms of this Decree. Nothing in this Consent Decree alters, affects, limits, authorizes, enlarges, or precludes Defendants' ability to obtain private party releases of liability in exchange for additional payments not required under this Consent Decree, to the extent permitted by law. If Defendants enter into and this Court approves a Parallel Agreement that provides for a class-wide release of individual claims by all class members and satisfies the terms of Paragraph 3.2 below, Defendants are not required by this Consent Decree to offer a Buyback or Lease Termination to Eligible Owners or Lessees who opt out of the Class Action Settlement.

- 3.2 Parallel Agreements. By fulfilling buyback, lease termination, and claims administration obligations of a future FTC Order, Class Action Settlement, or other order of the Court ("Parallel Agreement"), Defendants may satisfy (1) all Buyback and Lease Termination requirements of Sections IV and VII of Appendix A to this Consent Decree; and (2) all requirements contained in the Calculation of Retail Replacement Value (Section I) and Program Administration (Section II) Sections of this Appendix A-1, provided that the requirements in Sub-Paragraphs 3.2.1 through 3.2.6 below are satisfied:
 - 3.2.1 The Parallel Agreement(s) must offer Buyback to 100% of all Eligible Owners of Generation 1.x 3.0 Liter Eligible Vehicles and Lease Termination to 100% of all Eligible Lessees of Generation 1.x 3.0 Liter Eligible Vehicles.
 - 3.2.2 The Parallel Agreement(s) must offer Buyback or Lease Termination to 100% of all Eligible Owners of affected Generation 2.x 3.0 Liter Eligible Vehicles and Lease Termination to 100% of all Eligible Lessees of affected Generation 2.x 3.0 liter Eligible Vehicles if, with respect to any Test Group or Groups of Generation 2.x 3.0 Liter Eligible Vehicles, Defendants fail to timely submit, or withdraw and do not timely resubmit, an application for an Emissions Modification Proposal intended to meet Certified Exhaust Emissions Standards, or a Final Notice of Disapproval for a proposed Emissions Compliant Recall is issued by EPA/CARB in accordance with Sub-Paragraph 5.1.2(ii) of Appendix B of this Decree.
 - 3.2.3 All Buyback payments required by the Parallel Agreement(s) must be equal to or in excess of Retail Replacement Value as calculated in Section I of this Appendix A-1.
 - 3.2.4 All Notices required by the Parallel Agreement(s) must comply with the requirements of Section III of Appendix A (Notices) and Paragraph 3.3 of this Appendix A-1.
 - 3.2.5 The United States and California must send notice to Defendants that the Parallel Agreement(s) satisfy (1) the Buyback and Lease Termination requirements of Sections IV and VII of Appendix A to this Consent Decree; and (2) all requirements contained in the Calculation of Retail Replacement Value (Section I) and Program Administration (Section II) Sections of this Appendix A-1.
 - 3.2.6 Such Parallel Agreement(s) must be filed in this action, *In re Volkswagen* "Clean Diesel" Marketing, Sales Practices, and Products Liability Litigation, MDL No. 2672 (N.D. Cal.) and lodged or filed with this Court no later than January 31, 2017. With the agreement of all parties to this Consent Decree, this deadline may be extended for good cause shown by the Defendants by order of the Court to a date not later than March 1, 2017.
 - 3.2.7 If the United States and California send the notice referenced in Sub-Paragraph 3.2.5 above, Defendants may satisfy all obligations in Sections IV and VII of Appendix A and all obligations in Sections I and II of Appendix A-1 by fulfilling all

obligations in the Parallel Agreement. To the extent that any obligations in Sections IV and VII of Appendix A or Sections I and II of Appendix A-1 are inconsistent with the requirements of a Parallel Agreement, the Parallel Agreement shall control, provided the United States and California have issued the notice referenced in Sub-Paragraph 3.2.5 of this Appendix A-1.

- **3.3** Class Action Notices. If the United States and California send the notice referenced in Sub-Paragraph 3.2.5 above, Defendants may use the class action notification process to satisfy notification requirements and deadline requirements in Section III of Appendix A, provided that EPA/CARB must continue to approve all notices that require approval under Section III of Appendix A.
- 3.4 Court Disapproval of Parallel Agreements. If for any reason the Court does not enter or grant final approval of the Parallel Agreement(s), Defendants must continue to comply with all requirements of this Consent Decree, including all requirements of Appendices A and A-1. Defendants may not use satisfaction of any Parallel Agreement to fulfill any obligations in this Consent Decree or its Appendices if (1) the Parallel Agreement is not entered as a final judgment by the Court; or (2) execution or entry of the Parallel Agreement is delayed, reversed, or vacated by an appellate court.
- **3.5 Stipulated Penalties.** Nothing in Section III of this Appendix A-1 alters or affects EPA/CARB's ability to assess or collect any stipulated penalties under Section XII of Appendix A.

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State and Local Taxes Calculation

State	State Tax Rate	Avg. Local Tax Rate	Combined Rate/Formula
Alabama	2.00%	1.88%	3.88%
Alaska	None	1.78%	1.78%
Arizona	5.60%	2.65%	8.25%
Arkansas	6.50%	2.80% (on first \$2,500)	6.50% + \$70
California	7.50%	0.98%	8.48%
Colorado	2.90%	4.62%	7.52%
Connecticut	6.35% (vehicles under		6.35% (vehicles under
	\$50,000) or 7.75% (vehicles	0.00%	\$50,000) or 7.75% (vehicles
	over \$50,000)		over \$50,000)
Delaware	4.25%	0.00%	4.25%
	7.00% (vehicles 3,500 - 4,999		7.00% (vehicles 3,500 - 4,999
District of	-	0.000/	
Columbia	lbs.) or 8.00% (vehicles 5,000	0.00%	lbs.) or 8.00% (vehicles 5,000
	lbs. or above)		lbs. or above)
Florida	6.00%	0.66% (first \$5,000)	6.00% + \$33.00
Georgia	7.00%	0.00%	7.00%
Hawaii	4.17% - 4.71%	0.00%	4.44%
Idaho	6.00%	0.00%	6.00%
Illinois	6.25%	2.39%	8.64%
Indiana	7.00%	0.00%	7.00%
Iowa	5.00%	0.00%	5.00%
Kansas	6.50%	2.10%	8.60%
Kentucky	6.00%	0.00%	6.00%
Louisana	5.00%	5.00%	10.00%
Maine	5.50%	0.00%	5.50%
Maryland	6.00%	0.00%	6.00%
Massachusetts	6.25%	0.00%	6.25%
Michigan	6.00%	0.00%	6.00%
Minnesota	6.50%	0.00%	6.50%
Mississippi	5.00%	0.00%	5.00%
Missouri	4.23%	3.64%	7.86%
Montana	0.00%	0.00%	0.00%
Nebraska	5.50%	1.37%	6.87%
Nevada	6.85%	1.13%	7.98%
New Hampshire	0.00%	0.00%	0.00%
New Jersey	7.00%	0.00%	7.00%
New Mexico	3.00%	0.00%	3.00%
New York	4.00%	4.49%	8.49%
North Carolina	3.00%	0.00%	3.00%
North Dakota	5.00%	0.00%	5.00%
Ohio	5.75%	1.39%	7.14%
Oklahoma	3.25% (new vehicles) or \$20		
	on first \$1,500 +3.25% on	0.00%	3.25% * (vehicle value -
	balance (used vehicles)		\$1,500) + \$20
Oregon	0.00%	0.00%	0.00%

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State and Local Taxes Calculation

Pennsylvania	6.00%	1.50%	7.50%
Rhode Island	7.00%	0.00%	7.00%
South Carolina	5.00% (capped at \$300)	0.00%	5.00% (capped at \$300)
South Dakota	4.00%	0.00%	4.00%
Tennessee	7.00%	2.75% (on first \$3,200)	7.00% + \$88
Texas	6.25%	0.00%	6.25%
Utah	5.95%	0.74%	6.69%
Vermont	6.00%	0.17%	6.17%
Virginia	4.15%	0.00%	4.15%
Washington	6.80%	2.39%	9.19%
West Virginia	5.00%	0.00%	5.00%
Wisconsin	5.00%	0.41%	5.41%
Wyoming	4.00%	1.42%	5.42%