

Mail
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12/31/14

IN THE CIRCUIT COURT OF HARRISON COUNTY, WEST VIRGINIA

LENORA PERRINE, et al.,

Plaintiffs,

v.

Case No. 04-C-296-2

Judge Thomas A. Bedell

E. I. DUPONT DE NEMOURS &
COMPANY, et al.,

Defendants.

**FINAL ORDER APPROVING THE 2014 AUDIT
AND TAX RETURN ENGAGEMENT AGREEMENT**

Presently before the Court is the Claims Administrator's December 23, 2014 Report recommending that a proposed 2014 Audit and Tax Return Engagement Agreement (the "Agreement") with Dixon, Hughes & Goodman be approved.

Dixon, Hughes & Goodman's proposal to perform these 2014 year services for the Settlement are the same rates it charged for 2013, after the firm was awarded the work following competitive bidding.

After a careful review of the Claims Administrator's submission, and in consideration of the applicable law, the Court ORDERS that the proposed Agreement is hereby APPROVED and that the Claims Administrator, on behalf of the Settlement, is hereby authorized, empowered and directed to enter into the Agreement on behalf of the Settlement, with the Claims Administrator's execution and delivery of the Agreement to Dixon, Hughes & Goodman to be conclusively presumed to be the valid and binding act of the Settlement.

IT IS SO ORDERED.

The Clerk of this Court shall provide certified copies of this Order to the following:

David B. Thomas, Esq.
James S. Arnold, Esq.
Thomas, Combs & Spann, PLLC
P. O. Box 3824
Charleston, WV 25338
DuPont's Finance Committee
Representative

Meredith McCarthy, Esq.
901 W. Main St.
Bridgeport, WV 26330
Plaintiffs' Class Finance Committee Proxy

Virginia Buchanan, Esq.
Levin, Papantonio, Thomas, Mitchell,
Rafferty & Proctor, P.A.
P.O. Box 12308
Pensacola, FL 32591
Plaintiffs' Class Finance Committee
Representative

Order Prepared By:



Edgar C. Gentle, III, Claims Administrator
Gentle, Turner, Sexton, Debrosse & Harbison
P. O. Box 257
Spelter, WV 26438

Date: 12-23-14



Michael A. Jacks, Esq.
W.Va. Bar No 11044
Gentle, Turner, Sexton, Debrosse & Harbison
P. O. Box 257
Spelter, WV 26438

Date: 12-23-14

ENTER: December 24, 2014


Thomas A. Bedell, Circuit Judge

ATTACHMENT 1

JANUARY 13, 2014 ORDER

Mail
RECEIVED
11/15/13

IN THE CIRCUIT COURT OF HARRISON COUNTY, WEST VIRGINIA

LENORA PERRINE, et al.,

Plaintiffs,

v.

Case No. 04-C-296-2

Judge Thomas A. Bedell

E. I. DUPONT DE NEMOURS &
COMPANY, et al.,

Defendants.

FINAL ORDER APPROVING THE 2013 AUDIT
AND TAX RETURN ENGAGEMENT AGREEMENT

Presently before the Court is the Claims Administrator's December 10, 2013 Report recommending that a proposed 2013 Audit and Tax Return Engagement Agreement (the "Agreement") with Dixon, Hughes & Goodman be approved.

Dixon, Hughes & Goodman's proposal to perform these 2013 year services for the Settlement are the same rates it charged for 2012, after the firm was awarded the work following competitive bidding.

After a careful review of the Claims Administrator's submission, and in consideration of the applicable law, the Court ORDERS that the proposed Agreement is hereby APPROVED and that the Claims Administrator, on behalf of the Settlement, is hereby authorized, empowered and directed to enter into the Agreement on behalf of the Settlement, with the Claims Administrator's execution and delivery of the Agreement to Dixon, Hughes & Goodman to be conclusively presumed to be the valid and binding act of the Settlement.

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James S. Arnold, Esq.
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Charleston, WV 25338
DuPont's Finance Committee
Representative

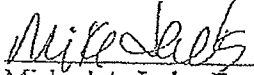
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901 W. Main St.
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Virginia Buchanan, Esq.
Levin, Papantonio, Thomas, Mitchell,
Rafferty & Proctor, P.A.
P.O. Box 12308
Pensacola, FL 32591
Plaintiffs' Class Finance Committee
Representative

Order Prepared By:


Edgar C. Gentle, III, Claims Administrator
Gentle, Turner, Sexton, Debrosse & Harbison
P. O. Box 257
Spelter, WV 26438

Date: 12/10/2013


Michael A. Jacks, Esq.
W.Va. Bar No 11044
Gentle, Turner, Sexton, Debrosse & Harbison
P. O. Box 257
Spelter, WV 26438

Date: 12/10/2013

ENTER: January 13, 2014


Thomas A. Bedell, Circuit Judge

STATE OF WEST VIRGINIA
COUNTY OF HARRISON, TO-WIT

I, Donald L. Kopp II, Clerk of the Fifteenth Judicial Circuit and the 18th
Family Court Circuit of Harrison County, West Virginia, hereby certify the
foregoing to be a true copy of the ORDER entered in the above styled action
on the 10 day of January, 2014.

IN TESTIMONY WHEREOF, I hereunto set my hand and affix
the Seal of the Court this 13 day of January, 2014.

Donald L Kopp II
Fifteenth Judicial Circuit & 18th Family Court
Circuit Clerk
Harrison County, West Virginia

ATTACHMENT 2

**DECEMBER 4, 2014 MEMORANDUM WITH
2014 AUDIT AND TAX RETURN ENGAGEMENT
LETTER**

MEMORANDUM

TO: Terry D. Turner, Jr., Esq.

FROM: Mr. Joseph L. Roberta, C.P.A.

DATE: December 4, 2014

RE: The Perrine-DuPont Property Remediation Qualified Settlement Fund and the Perrine-DuPont Medical Monitoring Qualified Settlement Fund (the "Funds")
- 2014 Audit and Tax Services Engagement Letter from Dixon Hughes Goodman, LLP; Our File No. 4609-1 {NN-6}

Attached please find a copy of the engagement letter from Dixon Hughes Goodman, LLP to conduct the 2014 audits and review the 2014 income tax returns for the Funds. I have compared the 2014 audit and tax services engagement letter (the "2014 Letter") with a copy of the 2013 audit and tax services engagement letter (the "2013 Letter"), copy enclosed for your convenience. The two letters are nearly identical, with the exception of the following:

- The last paragraph of page 2 of the 2014 Letter contains language stating that management for the Funds is responsible for informing users of the financial statements that the statements are prepared on the modified cash basis of accounting. While this might be new language in the 2014 Letter, the basis of accounting has routinely been disclosed and explained in the Notes to Financial Statements - Significant Accounting Policies section of previous audit reports. Although it has been done in the past, the auditors are now documenting this responsibility in their engagement letters.
- On page 4, the second paragraph under the Tax Return Services section has been added to discuss workpapers that Dixon Hughes Goodman, LLP is required to create and maintain, including the confidentiality of such. Again, this is not a new policy by the auditors, but they are adding it to the engagement letters to document their responsibility.

The fee for the 2014 audits remains unchanged at \$30,000 and the fee for review of the 2014 income tax returns remains unchanged at \$3,250.

Please let me know if you have any questions regarding this matter.

/jlr
Attachments



DIXON HUGHES GOODMAN^{LLP}
Certified Public Accountants and Advisors

November 25, 2014

"2014 Letter"

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
501 Riverchase Parkway East, Suite 100
Hoover, AL 35244

Dear Mr. Gentle:

We are pleased to confirm our understanding of the services we are to provide for The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund, (the "Funds") for the year ended December 31, 2014.

AUDIT SERVICES

We will audit the Statements of Assets, Liabilities, and Fund Balance -- Modified Cash Basis of The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund as of December 31, 2014 and the related Statements of Revenue Collected, Claims and Expenses Paid, and Changes in Fund Balance -- Modified Cash Basis for the year then ended.

AUDIT OBJECTIVE

The objective of our audit is the expression of an opinion about whether the Company's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the Company's accounting records and other procedures we consider necessary to enable us to express such an opinion. We understand that we are not engaged to and will not assess the defendants' ability to meet their financial obligations to contribute to the Settlement Funds. Accordingly, we will be unable to determine the adequacy of the disclosures included in the notes to the financial statements regarding risks and uncertainties involving the defendants' ability to contribute to the Funds as required by the Courts. Furthermore, we understand that we are not engaged to and will not test the validity of claimant benefits paid by the Claims Administrator. We understand that such payments will be made by the Claims Administrator based upon court-approved claimant information. Accordingly, we will be unable to determine the appropriateness of the claims and the accuracy of the claimant benefit payments made by the Claims Administrator. Our opinions will be qualified (except for) for these matters. If other matters arise during the course of our audit that will impact our opinions, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

AUDIT PROCEDURES

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 2

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Funds or to acts by management or employees acting on behalf of the Funds. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

An audit includes obtaining an understanding of the Funds, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we will express no such opinion. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from the Funds's attorneys as part of the engagement, and they may bill the Funds for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters. Because of the importance of management's written or verbal representations to an effective audit, you agree to release Dixon Hughes Goodman LLP and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

MANAGEMENT RESPONSIBILITIES

You are responsible for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the modified cash basis of accounting. You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (a) description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (b) informative disclosures similar to those required by GAAP; and (c) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation. The responsibility for the financial statements and all representations contained therein remains with management and those charged with governance, which includes officers and directors of the Funds.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 3

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters. You also agree to provide us with any additional information we request from management for the purpose of the audit as well as unrestricted access to any person within the Fund from whom we determine it necessary to obtain audit evidence. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation and maintenance of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the company involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Funds comply with applicable laws and regulations.

We understand that the Funds's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

SUPPLEMENTARY INFORMATION

Our audit is for the purpose of forming an opinion on the financial statements taken as a whole. We understand that the following supplementary information will accompany the basic financial statements: Supplementary Schedules of Pre-implementation Date Funding and Post-implementation Date Funding Statement of Assets Liabilities, and Fund Balance – Modified Cash Basis, and the Supplementary Schedules of Pre-implementation Date Funding and Post-implementation Date Funding Statement of Revenue Collected, Claims and Expenses Paid, and Changes in Fund Balance – Modified Cash Basis. Such information is presented for the purpose of additional analysis of the financial statements and is not a required part of the basic financial statements. The Company's management is responsible for the fair presentation of the supplementary information. We will subject the supplementary information to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America.

Our responsibility is to report whether such information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. You agree to include our report on supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 4

MANAGEMENT RESPONSIBILITY FOR NONATTEST SERVICES

You agree to assume all management responsibilities and to oversee the nonattest services we will provide by designating an individual possessing suitable skill, knowledge and/or experience. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services. You are responsible for designing, implementing, and maintaining internal controls.

The nonattest services we will provide are covered in the following paragraphs.

TAX RETURN SERVICES

As a part of our engagement, we will review and finalize the Federal Form 1120-SF U.S. income Tax Return for the Funds and West Virginia Form CNF-120, West Virginia Corporation Net Income/Business Franchise Tax Return as prepared by Claims Administrator's staff for the Funds for the year ended December 31, 2014. You should retain all the documents and other data that form the basis of the return. These may be necessary to prove the accuracy and completeness of the return to a taxing authority. We will not audit or otherwise verify the data you submit for the preparation of your tax return although it may be necessary to ask you for clarification of some of the information. You have the responsibility to understand the nature of any reconciling items between the financial statements and the tax returns. Management has the final responsibility for the income tax returns and, therefore, should review them carefully before signing and filing them.

Professional standards require that we create and retain certain workpapers. All workpapers created in the course of this engagement are and shall remain the property of Dixon Hughes Goodman (DHG). DHG will maintain the confidentiality of all such workpapers as long as they remain in our possession. However, DHG may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of confidentiality. DHG will destroy workpapers created in the course of this engagement in accordance with DHG's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers.

By your signature below, you are confirming to us that unless we are otherwise advised, any travel, entertainment, gifts, and related expenses; any charitable contributions; and any use of "listed property" (autos, etc.) are supported by the necessary records required under the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by management, we will resolve such questions in the Fund's favor whenever possible. We will advise you with regard to tax positions taken in preparation of the tax returns, but you must make all decisions with regard to those matters. Notwithstanding anything to the contrary, we will not be required to take any position with respect to any tax return which would subject us to a tax return preparer penalty. We will advise you of the same and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, the Company shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 5

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If management would like information on the amount or circumstances of these penalties, please contact us.

The U.S. Department of the Treasury requires information reporting with respect to US persons or entities having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country; this applies to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). The Internal Revenue Service also requires information reporting with respect to (i) certain foreign owners of US entities and transactions with those entities and related parties; (ii) certain ownership by US persons or entities of, beneficial interests of US persons or entities in, and certain transactions with, foreign entities such as foreign corporations, foreign partnerships, foreign limited liability companies, foreign trusts, and foreign disregarded entities; (iii) certain gifts or inheritances received from foreign persons or entities and (iv) direct or indirect operations in a country on the Secretary of the Treasury's list of international boycott jurisdictions. Taxpayers are also required to report certain interests in "specified foreign financial assets" with their income tax return. This reporting requirement is much broader than, and is in addition to, filings related to foreign financial interests and other returns related to international activities. Failure to disclose the required information to the U.S. Department of the Treasury and/or the Internal Revenue Service may result in substantial civil and/or criminal penalties. Furthermore, failure to file could result in extending the statute of limitations on your income tax return until three years after an omission is remedied. By your signature below, you accept responsibility for informing us of all such situations and reportable assets and timely providing us with the information to prepare the required form(s).

The Funds' returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent the Fund and will render additional invoices for the time and expenses incurred.

The Internal Revenue Service Restructuring and Reform Act of 1998 extends the common law protection of confidentiality afforded under the attorney/client privilege to federally authorized tax practitioners in non-criminal tax proceedings before the Internal Revenue Service and certain federal courts. However, the scope of such confidentiality protection is limited. The privilege does not apply to this engagement.

Our engagement is limited to the tax work specifically set forth in this letter and does not encompass any other tax services including, without limitation, any sales and use tax services.

Our engagement for the above referenced tax work does not include any procedures designed to detect material errors, irregularities, or illegal acts, including fraud or defalcations, should any exist.

Our engagement for the above referenced tax work does not include the responsibility to amend or correct tax returns as a result of retroactive tax law changes that may occur subsequent to this engagement. In the event of such retroactive tax law change, we will be available, upon request, to prepare such amended or corrected returns and will render additional invoices for the time and expenses incurred.

If we determine that it is necessary to disclose your tax return information to a third party in connection with providing our tax services, notwithstanding any other terms of this engagement, we will obtain your written consent prior to the disclosure.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 6

By your signature below, you are giving our firm permission to mark the box on your return that grants limited authorization to the person who signed your return to discuss with the IRS questions that may arise during the processing of your return.

By signing this engagement letter we have assumed that you are the person responsible for the tax matters of the entity from whom we shall receive all inquiries and requests. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

OTHER NONATTEST SERVICES

We will provide the following additional nonattest services:

- We may advise management about appropriate accounting principles and their application and will assist in preparation of the Funds' financial statements. The responsibility for the financial statements and all representations contained therein remains with management, which includes officers and directors of the Funds.

You are responsible for evaluating the adequacy and results of the above nonattest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the Funds or its financial statements as a result of these services.

USE OF FINANCIAL STATEMENTS

If the Funds' financials are to be included in a client prepared document which includes other information, the Company should notify us of the nature of the document and allow us to read such document prior to submitting the document to others. Examples of other documents would include, but not be limited to, reports to shareholders which provide commentary on the financial position or results of operations, private placement offerings or other offers to sell securities.

The audit documentation for this engagement is the property of Dixon Hughes Goodman LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Dixon Hughes Goodman LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

This engagement is limited to the services outlined above. We will perform all services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Norman Mosrie is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We plan to begin our audit work in December 2014.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 7

We estimate that our fees for these services will be \$30,000 for the audits and \$3,250 for review of the tax returns prepared by management. We will also invoice for travel and other out-of-pocket costs. The fee estimate is based on anticipated cooperation from the Funds' personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. A 1½ percent per month interest charge will be added to all accounts not paid within thirty (30) days. If there is a significant change in your organizational structure or size due to acquisitions or other events, we reserve the right to revise our fees. We shall have the right to halt or terminate entirely our services until payment is received on past due invoices.

Many of our clients choose to communicate with us by email, and we may use email in connection with this engagement unless you direct us otherwise. We will use reasonable precautions to protect your confidential information, but we have no obligation to employ any measures that you do not regularly employ in protecting your confidential information. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement or the disclosure or communication of confidential or proprietary information arising therefrom (hereinafter collectively referred to as "Email Interruption"). You agree that we shall have no liability for any loss or damage to any person or entity resulting from or related to any Email Interruption, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, and you hereby forever release us from any such liability and shall indemnify us from any claim related thereto.

This agreement and any claim arising out of the services provided shall be governed by the laws of the state of West Virginia, exclusive of its conflict of laws rules. The parties agree that any action between them related to or arising out of this engagement shall be brought only in the state or federal courts of West Virginia.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund and Dixon Hughes Goodman LLP contained in this engagement letter shall survive the completion or termination of this engagement.

Please indicate your acceptance of the above understanding by signing this letter in the space below and returning it to us in the envelope provided. A copy is enclosed for your records. If your needs change during the year, the nature of our services can be adjusted appropriately. Likewise, if you have special projects with which we can assist, please let us know.

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
Page 8

We want to express our appreciation for this opportunity to work with The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund.

Sincerely,

Dixon Hughes Goodman LLP

ACKNOWLEDGED:

The Perrine-DuPont Property Remediation Qualified Settlement Fund
and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund

By: _____

Date: _____



DIXON HUGHES GOODMAN^{LLP}
Certified Public Accountants and Advisors

October 21, 2013

" 2013 Letter "

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund
501 Riverchase Parkway East, Suite 100
Hoover, AL 35244

Dear Mr. Gentle:

We are pleased to confirm our understanding of the services we are to provide for The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund, (the "Funds") for the year ended December 31, 2013.

AUDIT SERVICES

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AUDIT OBJECTIVE

The objective of our audit is the expression of an opinion about whether the Funds' financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the Funds' accounting records and other procedures we consider necessary to enable us to express such an opinion. We understand that we are not engaged to and will not assess the defendants' ability to meet their financial obligations to contribute to the Settlement Funds. Accordingly, we will be unable to determine the adequacy of the disclosures included in the notes to the financial statements regarding risks and uncertainties involving the defendants' ability to contribute to the Funds as required by the Courts. Furthermore, we understand that we are not engaged to and will not test the validity of claimant benefits paid by the Claims Administrator. We understand that such payments will be made by the Claims Administrator based upon court-approved claimant information. Accordingly, we will be unable to determine the appropriateness of the claims and the accuracy of the claimant benefit payments made by the Claims Administrator. Our opinions will be qualified (except for) for these matters. If other matters arise during the course of our audit that will impact our opinions, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

AUDIT PROCEDURES

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Funds or to acts by management or employees acting on behalf of the Funds. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

An audit includes obtaining an understanding of the Funds and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the Funds' internal control over financial reporting. Accordingly, we will express no such opinion. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from the Funds' attorneys as part of the engagement, and they may bill the Funds for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters. Because of the importance of management's written or verbal representations to an effective audit, you agree to release Dixon Hughes Goodman LLP and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

MANAGEMENT RESPONSIBILITIES

You are responsible for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. The responsibility for the financial

statements and all representations contained therein remains with management and those charged with governance, which includes officers and directors of the Funds.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters. You also agree to provide us with any additional information we request from management for the purpose of the audit as well as unrestricted access to any person within the Funds from whom we determine it necessary to obtain audit evidence. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation and maintenance of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Funds involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Funds received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Funds complies with applicable laws and regulations.

We understand that the Funds' employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

SUPPLEMENTARY INFORMATION

Our audit is for the purpose of forming an opinion on the financial statements taken as a whole. We understand that the following supplementary information will accompany the basic financial statements: Supplementary Schedules of Pre-implementation Date Funding and Post-implementation Date Funding Statement of Assets Liabilities, and Fund Balance – Modified Cash Basis, and the Supplementary Schedules of Pre-implementation Date Funding and Post-implementation Date Funding Statement of Revenue Collected, Claims and Expenses Paid, and Changes in Fund Balance – Modified Cash Basis. Such information is presented for the purpose of additional analysis of the financial statements and is not a required part of the basic financial statements. The Company's management is responsible for the fair presentation of the supplementary information. We will subject the supplementary information to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America.

Our responsibility is to report whether such information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. You agree to include our report on supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

MANAGEMENT RESPONSIBILITY FOR NONATTEST SERVICES

You are responsible for all management decisions and for performing all management functions, and for designating an individual possessing suitable skill, knowledge and/or experience to oversee the nonattest services we will provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

The nonattest services we will provide are covered in the following paragraphs.

TAX RETURN SERVICES

As a part of our engagement, we will review and finalize the Federal Form 1120-SF U.S. income Tax Return for the Funds and West Virginia Form CNF-120, West Virginia Corporation Net Income/Business Franchise Tax Return as prepared by Claims Administrator's staff for the Funds for the year ended December 31, 2013. You should retain all the documents and other data that form the basis of the return. These may be necessary to prove the accuracy and completeness of the return to a taxing authority. We will not audit or otherwise verify the data you submit for the preparation of your tax return although it may be necessary to ask you for clarification of some of the information. You have the responsibility to understand the nature of any reconciling items between the financial statements and the tax returns. Management has the final responsibility for the income tax returns and, therefore, should review them carefully before signing and filing them.

By your signature below, you are confirming to us that unless we are otherwise advised, any travel, entertainment, gifts, and related expenses; any charitable contributions; and any use of "listed property" (autos, etc.) are supported by the necessary records required under the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by management, we will resolve such questions in the Funds' favor whenever possible. We will advise you with regard to tax positions taken in preparation of the tax returns, but you must make all decisions with regard to those matters. Notwithstanding anything to the contrary, we will not be required to take any position with respect to any tax return which would subject us to a tax return preparer penalty. We will advise you of the same and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, the Funds shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If management would like information on the amount or circumstances of these penalties, please contact us.

The U.S. Department of the Treasury requires information reporting with respect to U.S. persons or entities having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country; this applies to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). The Internal Revenue Service also requires information reporting with respect to (i) certain foreign owners of U.S. entities and transactions with those entities and related parties; (ii) certain ownership by U.S. persons or entities of, beneficial interests of U.S. persons or entities in, and certain transactions with, foreign entities

such as foreign corporations, foreign partnerships, foreign limited liability companies, foreign trusts, and foreign disregarded entities; (iii) certain gifts or inheritances received from foreign persons or entities and (iv) direct or indirect operations in a country on the Secretary of the Treasury's list of international boycott jurisdictions. Taxpayers are also required to report certain interests in "specified foreign financial assets" with their income tax return. This reporting requirement is much broader than, and is in addition to, filings related to foreign financial interests and other returns related to international activities. Failure to disclose the required information to the U.S. Department of the Treasury and/or the Internal Revenue Service may result in substantial civil and/or criminal penalties. Furthermore, failure to file could result in extending the statute of limitations on your income tax return until three years after an omission is remedied. By your signature below, you accept responsibility for informing us of all such situations and reportable assets and timely providing us with the information to prepare the required forms.

The Funds' returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent the Funds and will render additional invoices for the time and expenses incurred.

The Internal Revenue Service Restructuring and Reform Act of 1998 extends the common law protection of confidentiality afforded under the attorney/client privilege to federally authorized tax practitioners in non-criminal tax proceedings before the Internal Revenue Service and certain federal courts. However, the scope of such confidentiality protection is limited. The privilege does not apply to this engagement.

Our engagement is limited to the tax work specifically set forth in this letter and does not encompass any other tax services including, without limitation, any sales and use tax services.

Our engagement for the above referenced tax work does not include any procedures designed to detect material errors, irregularities, or illegal acts, including fraud or defalcations, should any exist.

Our engagement for the above referenced tax work does not include the responsibility to amend or correct tax returns as a result of retroactive tax law changes that may occur subsequent to this engagement. In the event of such retroactive tax law change, we will be available, upon request, to prepare such amended or corrected returns and will render additional invoices for the time and expenses incurred.

If we determine that it is necessary to disclose your tax return information to a third party in order to prepare your tax return or for reasons other than to prepare your tax return, notwithstanding any other terms of this engagement, we will obtain your written consent prior to the disclosure.

By your signature below, you are giving our firm permission to mark the box on your return that grants limited authorization to the person who signed your return to discuss with the IRS questions that may arise during the processing of your return.

By signing this engagement letter we have assumed that you are the person responsible for the tax matters of the Funds from whom we shall receive all inquiries and requests. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

OTHER NONATTEST SERVICES

We will provide the following additional nonattest services:

- We may advise management about appropriate accounting principles and their application and will assist in preparation of the Funds' financial statements. The responsibility for the financial statements and all representations contained therein remains with management, which includes officers and directors of the Funds.

You are responsible for evaluating the adequacy and results of the above nonattest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the Funds or its financial statements as a result of these services.

USE OF FINANCIAL STATEMENTS

If the Funds' financials are to be included in a client prepared document which includes other information, the Funds should notify us of the nature of the document and allow us to read such document prior to submitting the document to others. Examples of other documents would include, but not be limited to, reports to shareholders which provide commentary on the financial position or results of operations, private placement offerings or other offers to sell securities.

The audit documentation for this engagement is the property of Dixon Hughes Goodman LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Dixon Hughes Goodman LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

This engagement is limited to the services outlined above. We will perform all services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Norman Mosrie is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We plan to begin our audit work in December 2013.

We estimate that our fees for these services will be \$30,000 for the audits and \$3,250 for the tax returns. We will also invoice for out-of-pocket costs. The fee estimate is based on anticipated cooperation from the Funds' personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. A 1½ percent per month interest charge will be added to all accounts not paid within thirty (30) days. If there is a significant change in your organizational structure or size due to acquisitions or other events, we reserve the right to revise our fees. We shall have the right to halt or terminate entirely our services until payment is received on past due invoices.

Many of our clients choose to communicate with us by email, and we may use email in connection with this engagement unless you direct us otherwise. We will use reasonable precautions to protect your confidential information, but we have no obligation to employ any measures that you do not

Mr. Edgar Gentle
The Perrine-DuPont Property Remediation Qualified Settlement Fund
The Perrine-DuPont Medical Monitoring Qualified Settlement Fund

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regularly employ in protecting your confidential information. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement or the disclosure or communication of confidential or proprietary information arising therefrom (hereinafter collectively referred to as "Email Interruption"). You agree that we shall have no liability for any loss or damage to any person or entity resulting from or related to any Email Interruption, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, and you hereby forever release us from any such liability and shall indemnify us from any claim related thereto.

This agreement and any claim arising out of the services provided shall be governed by the laws of the state of West Virginia, exclusive of its conflict of laws rules. The parties agree that any action between them related to or arising out of this engagement shall be brought only in the state or federal courts of West Virginia.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund and Dixon Hughes Goodman LLP contained in this engagement letter shall survive the completion or termination of this engagement.

Please indicate your acceptance of the above understanding by signing this letter in the space below and returning it to us in the envelope provided. A copy is enclosed for your records. If your needs change during the year, the nature of our services can be adjusted appropriately. Likewise, if you have special projects with which we can assist, please let us know.

We want to express our appreciation for this opportunity to work with The Perrine-DuPont Property Remediation Qualified Settlement Fund and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund.

Sincerely,

Dixon Hughes Goodman LLP

ACKNOWLEDGED:

The Perrine-DuPont Property Remediation Qualified Settlement Fund
and The Perrine-DuPont Medical Monitoring Qualified Settlement Fund

By: 

Date: 1-17-14

ATTACHMENT 3
PROPOSED ORDER

STATE OF WEST VIRGINIA
COUNTY OF HARRISON, TO-WIT

I, Donald L. Kopp II, Clerk of the Fifteenth Judicial Circuit and the 18th
Family Court Circuit of Harrison County, West Virginia, hereby certify the
foregoing to be a true copy of the ORDER entered in the above styled action
on the 24 day of December, 2014.

IN TESTIMONY WHEREOF, I hereunto set my hand and affix
the Seal of the Court this 29 day of December, 2014.

Donald L. Kopp II
Fifteenth Judicial Circuit & 18th Family Court
Circuit Clerk
Harrison County, West Virginia