EXHIBIT B

Buchanan Ingersoll & Rooney PC

550 Broad Street, Suite 810
Newark, NJ 07102-4582
T 973 424 5614
F 973 273 9430

Christopher J. Dalton
christopher.dalton@bipc.com

September 24, 2020

VIA ELECTRONIC MAIL

Randee M. Matloff
NAGEL RICE, LLP
103 Eisenhower Parkway
Suite 103
Roseland, NJ 07068

Re: *Gelis v. BMW of North America, LLC,*
Case No. 17-cv-7386-SDW-CLW (D.N.J.)

Dear Randee:

As you know, we represent Defendant BMW of North America, LLC ("BMW NA") in the above-captioned case. We write responding to your September 9, 2020 letter regarding Plaintiffs' request for "valuation discovery."

Plaintiffs request several categories of information. Some of these are already in Plaintiffs' possession. For example, in Request A, Plaintiffs ask for vehicle distribution information. BMW NA has already produced a breakdown by state of the class vehicles distributed throughout the United States, which was attached to Defendant's CAFA letter; a copy is attached for your convenience.

Similarly, in Request C, Plaintiffs ask for information regarding the class vehicles' warranties and warranty-extension coverage. This information can be found in the class vehicles' Service and Warranty Information booklets (*see* BMW_010037 through BMW_010289), as well as the Service Information Bulletins and component-part warranty-extension notices (*see* BMW_000001 through BMW_000080).

Finally, in Request F, Plaintiffs ask about the differences between the class vehicles' warranties, warranty extensions, and relief provided under the Settlement. Plaintiffs already possess this information as well, by comparing the relief detailed under the Settlement Agreement with the class vehicles' existing warranty coverages, which BMW NA produced to Plaintiffs. *See* BMW_000001 through BMW_000080 and BMW_010037 through BMW_010289, as cited above for Request C.

Otherwise, BMW NA objects to providing further valuation discovery for the reasons already discussed with your co-counsel Gary Graifman.

Do not hesitate to contact us should you have further questions.

Regards,

Christopher J. Dalton

Christopher J. Dalton

CJD/ajd

Enclosure

CC: Gary Graifman (via e-mail) (w/encl.)
Thomas P. Sobran (via e-mail) (w/encl.)
Bruce Nagel (via e-mail) (w/encl.)

Gelis v. BMW of North America, LLC
Class Vehicle Distribution Data by State

State	Number of Vehicles	Percentage of Class
AK	652	0.11%
AL	3766	0.65%
AR	1241	0.22%
AZ	9583	1.67%
CA	131796	22.91%
CO	7176	1.25%
CT	13763	2.39%
DE	1296	0.23%
FL	55892	9.72%
GA	14988	2.61%
HI	3241	0.56%
IA	1557	0.27%
ID	541	0.09%
IL	15363	2.67%
IN	3713	0.65%
KS	2046	0.36%
KY	2155	0.37%
LA	4332	0.75%
MA	15040	2.61%
MD	12883	2.24%
ME	544	0.09%
MI	5599	0.97%
MN	5519	0.96%
MO	3501	0.61%
MS	904	0.16%
NC	12416	2.16%
NE	1423	0.25%
NH	3176	0.55%
NJ	69670	12.11%
NM	1344	0.23%
NV	4297	0.75%
NY	46985	8.17%
OH	11589	2.01%
OK	2229	0.39%
OR	6079	1.06%
PA	18469	3.21%
PR	2334	0.41%
RI	2756	0.48%
SC	5132	0.89%
SD	348	0.06%

Gelis v. BMW of North America, LLC
Class Vehicle Distribution Data by State

State	Number of Vehicles	Percentage of Class
TN	5076	0.88%
TX	39278	6.83%
UT	1342	0.23%
VA	13821	2.40%
VT	438	0.08%
WA	7082	1.23%
WI	2498	0.43%
WV	430	0.07%
Grand Total	575303	100.00%