

Fees paid or payable to Deloitte LLP for the year ended December 31, 2023:

For the year ended December 31, 2023, fees paid or payable to Deloitte LLP for the audit of the financial statements of the First Trust ETFs were \$276.9 thousand. Fees for translation services were \$203.6 thousand and fees for other services were \$37.5 thousand.