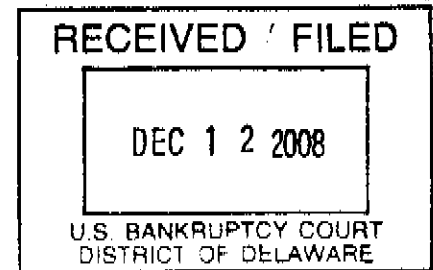




UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
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December 11, 2008



Via Federal Express

The Honorable Mary F. Walrath
U.S. Bankruptcy Court
District of Delaware
824 North Market Street, 5th Floor
Wilmington, DE 19801

**Re: Washington Mutual, Inc. et. Al. - Chapter 11 - Case No. 08-12229 (MFW)
Debtor's Motion to Reject Transfer Agent Agreement Pursuant to § 365
Return Date: December 16, 2008**

Dear Judge Walrath:

This office represents the United States Securities and Exchange Commission (the "SEC") in the above matter. Please accept this letter in lieu of a more formal pleading with respect to the SEC's request for an adjournment of the Motion of Washington Mutual, Inc. (the "Debtor" or "WMI"), in which it seeks to reject its transfer agent agreement (the "Transfer Agent Agreement") with Mellon Investor Services, LLC (the "Transfer Agent") pursuant to 11 U.S.C. § 365(a) (the "Motion").

The SEC staff has certain concerns with respect to the Motion and has requested an adjournment of the Motion from Debtor's counsel to allow the Debtor additional time to address the concerns, including the ambiguity with respect to WMI's solvency. At this juncture, the Debtor has not responded to the SEC adjournment request made on December 8, 2008. For the reasons set forth below, the staff respectfully requests that the Court adjourn the Motion to a later date.



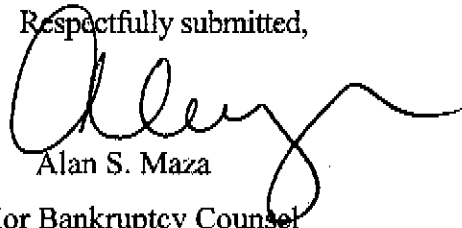
First, the SEC staff is not in a position to evaluate WMI's solvency to determine if its request to terminate the Transfer Agent is justified. At this juncture, the Debtor has not sufficiently proven that it will no longer require the services of a transfer agent. Specifically, WMI has failed to state in the Motion, or otherwise publicly declare through any SEC filing, that it is wholly insolvent which would diminish the need for a transfer agent. Moreover, as of this date, the Debtor has not yet filed its schedules which would disclose WMI's financial affairs, including schedules of assets and liabilities and income and expenditures. Absent a clear determination with respect to the Debtor's solvency, the SEC staff is not in a position to consider the Debtor's request and accordingly submits that the Debtor's Motion is not ripe for consideration.

In addition, the Motion fails to address whether, subsequent to termination, the Debtor intends to perform, and whether they possess the capability to perform, the functions presently handled by the Transfer Agent. As of this date, WMI has not applied to the SEC for authorization to act as its own transfer agent; nor does the Motion make any reference to such intent. The SEC staff has requested of WMI's counsel a response as to how the Debtor intends to fulfill the functions of the transfer agent, including the future production of shareholder records and verification of WMI's true equity holders. As of this date, no response has been presented.

Finally, pursuant to the Motion, the Transfer Agent Agreement is scheduled to expire on its terms on January 3, 2009 making the Motion moot as of said date. Accordingly, an adjournment of the Motion to January 4, 2009 or any date thereafter will necessitate the withdrawal of the Motion and alleviate the Court, the Debtor and the litigants from expending precious administrative resources to consider the merits of this soon to be irrelevant issue.

Based on the above, the SEC staff respectfully requests that Your Honor adjourn the Motion until January 4, 2009, or any date thereafter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Alan S. Maza", written over a horizontal line.

Alan S. Maza

Senior Bankruptcy Counsel

cc: Brian Rosen, Esq. (via email)
James McMahon, Esq. (via email)