

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

-----X
: Chapter 11
: Case No. 08-12229 (MFW)
: (Jointly Administered)
: Objection Deadline:
: July 16, 2009 at 4:00 p.m. (EDT)
-----X

In re
WASHINGTON MUTUAL, INC., et al.,¹
Debtors.

**SUMMARY OF SIXTH MONTHLY FEE APPLICATION OF McKEE NELSON LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS SPECIAL TAX COUNSEL TO DEBTORS FOR THE PERIOD
FROM MAY 1, 2009 THROUGH MAY 31, 2009**

Name of Applicant: McKee Nelson LLP

Authorized to Provide Professional Services to: The above-captioned Debtors and Debtors in Possession

Date of Retention: November 14, 2008, *nunc pro tunc* to September 26, 2008

Period for which compensation and reimbursement is sought: May 1 through 31, 2009

Amount of Compensation sought as actual, reasonable and necessary: \$133,070.75
(80% of which is \$106,456.60)

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$1,994.71

This is (a)n: Monthly Interim Final Application

The total time expended for preparing this Application is not included in this Application because McKee Nelson expended that time after May 31, 2009.

¹ The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: (i) Washington Mutual, Inc. (3725); and (ii) WMI Investment Corp. (5395). The Debtors' principal offices are located at 1301 Second Avenue, Seattle, Washington 98101.



Summary of Fee Applications Filed to Date:

Date Filed	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
1/22/2009 [Docket No. 593] Certificate of No Objection 2/18/2009 [Docket No. 700]	9/26/08-12/31/08	\$201,644.50	\$6,623.85	\$161,315.60	\$6,623.85
2/25/2009 [Docket No. 723] Certificate of No Objection 3/26/2009 [Docket No. 825]	1/1/09-1/31/09	\$64,735.50	\$3,815.31	\$51,788.40	\$3,815.31
3/25/2009 [Docket No. 815] Certificate of No Objection 4/20/2009 [Docket No. 929]	2/1/09-2/28/09	\$50,093.00	\$818.24	\$40,074.40	\$818.24
4/27/2009 [Docket No. 959] Certificate of No Objection 6/1/2009 [Docket No. 1094]	3/1/09-3/31/09	\$105,348.50	\$432.89	\$84,278.80	\$432.89
5/26/2009 [Docket No. 1076] Certificate of No Objection	4/1/09-4/30/09	\$49,272.00	\$669.06	\$39,417.60	\$669.06

Date Filed	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
6/23/2009 [Docket No. 1214]					

**Summary of Professionals
May 1, 2009 through May 31, 2009**

Name of Professional	Position, Year joined the Firm, Bar Membership	Total Hours Billed	Hourly Billing Rate	Total Compensation
PARTNERS AND OF COUNSEL:				
Bowers, Christopher P.	Partner, joined the firm in 2006. Member of the District of Columbia Bar since 2000 and the Maryland Bar since 1999.	14.30	895.00	11,232.25
Goldman, Gerald	Of Counsel, joined the firm in 2000. Member of the District of Columbia Bar since 1968.	3.00	995.00	2,985.00
Leyva, Natan	Partner, joined the firm in 2006. Member of the District of Columbia Bar since 2001 and the New York Bar since 2000.	11.90	760.00	7,410.00
Madan, Rajiv	Partner, joined the firm in 2000. Member of the District of Columbia Bar since 1999, the New York Bar since 1995, and the New Jersey Bar since 1993.	15.80	895.00	14,141.00
Magee, John B.	Partner, joined the firm in 2000. Member of the Washington State Bar since 1972, and District of Columbia Bar since 1977.	4.40	995.00	4,378.00
Total Partners and Of Counsel		49.40		\$40,146.25

Name of Professional	Position, Year joined the Firm, Bar Membership	Total Hours Billed	Hourly Billing Rate	Total Compensation
ASSOCIATES:				
Banvard, Honor	Associate, joined the firm in 2008. Member of the Maryland Bar since 2008.	4.80	420.00	2,016.00
Laughlin, Anne M.	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2009 and the Michigan Bar since 2008.	106.30	440.00	46,772.00
Otero, Kevin	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2008 and the New York Bar since 2005.	31.80	590.00	18,762.00
Pai, Sarah	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2009 and the Texas Bar since 2007.	8.70	440.00	3,432.00
Rankin, Kiara	Associate, joined the firm in 2007. Member of the New Jersey State Bar since 2007, New York Bar since 2008 and District of Columbia Bar since 2009.	0.50	440.00	220.00
Total Associates		152.10		\$71,202.00

Name of Professional	Position, Year joined the Firm	Total Hours Billed	Hourly Billing Rate	Total Compensation
Paralegals and Other Non-Legal Staff:				
Bohls, Dawn	Library Researcher, joined the firm in 2008.	1.00	325.00	325.00
Campbell, Chad W.	Litigation Support Specialist, joined the firm in 2008.	50.00	280.00	14,000.00
Carrera, Alex E.	Paralegal, joined the firm in 2007.	2.00	255.00	510.00
Currin, Alan	Litigation Support Manager, joined the firm in 2007.	0.50	325.00	162.50

Name of Professional	Position, Year joined the Firm	Total Hours Billed	Hourly Billing Rate	Total Compensation
Paralegals and Other Non-Legal Staff:				
Hensel, Jeannie H.	Practice Support Consultant, joined the firm in 2005.	9.90	325.00	3,217.50
Owens, Angela M.	Paralegal, joined the firm in 2007.	13.50	255.00	3,442.50
Whorton, Tanya	Library Manager, joined the firm in 2006.	0.20	325.00	65.00
Total Paraprofessionals		77.10		\$21,722.50

Professionals	Total Hours Billed	Total Compensation
Partners and Of Counsel	49.40	40,146.25
Associates	152.10	71,202.00
Paraprofessionals	77.1	21,722.50
Total	278.60	\$133,070.75
Blended Attorney Rate	\$552.60	

**Compensation by Project Category
May 1, 2009 through May 31, 2009**

Project Name	Total Hours	Total Fees
Affirmative Case Development	99.40	44,130.50
Audit Representation	162.20	82,440.75
Case Administration	17.00	6,499.50
Total	278.60	\$133,070.75

**Summary of Expenses
May 1, 2009 through May 31, 2009**

Expense Category	Expense Amount
Court Fees	\$8.10
Photocopies	\$52.40
Online Legal Research	\$106.75
Out of Town Travel	\$1,710.34
Messenger	\$117.12
Total	\$1,994.71

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

	X		
	:		Chapter 11
<i>In re</i>	:		Case No. 08-12229 (MFW)
	:		
WASHINGTON MUTUAL, INC., et al.,¹	:		(Jointly Administered)
	:		
Debtors.	:		Objection Deadline:
	:		July 16, 2009 at 4:00 p.m. (EDT)
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**SIXTH MONTHLY FEE APPLICATION OF McKEE NELSON LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS SPECIAL TAX COUNSEL TO DEBTORS FOR THE PERIOD
FROM MAY 1, 2009 THROUGH MAY 31, 2009**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, issued January 30, 1996 (the "UST Guidelines"), and this Court's Amended Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals, dated November 14, 2008 (the "Administrative Order") [Docket No. 302], McKee Nelson LLP ("McKee" or the "Firm"), special tax counsel for the above-captioned debtors and debtors in possession (collectively, the "Debtors"), hereby files this sixth monthly fee application (the "Application") for the allowance of interim compensation for professional services rendered in the aggregate of \$133,070.75 (80% of which is \$106,456.60)

¹ The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: (i) Washington Mutual, Inc. (3725); and (ii) WMI Investment Corp. (5395). The Debtors' principal offices are located at 1301 Second Avenue, Seattle, Washington 98101.

(the "Fee Amount") and reimbursement for actual and necessary expenses incurred in the aggregate of \$1,994.71 (the "Expense Amount") for the period commencing May 1, 2009 through and including May 31, 2009 (the "Fee Period"). In support of the Application, McKee respectfully represents:

Background

1. On September 26, 2008 (the "Commencement Date"), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. As of the date hereof, the Debtors are authorized to continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules.

3. By this Court's order signed November 14, 2008, the Debtors were authorized to retain McKee as their special tax counsel *nunc pro tunc* to the Commencement Date (the "Retention Order") [Docket No. 299]. The Retention Order authorizes the Debtors to compensate McKee in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Retention Order, and such other procedures as may be fixed by order of the Court. A copy of the Retention Order is attached hereto as Exhibit "A."

Jurisdiction

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Summary of Application

5. By this Application, and in accordance with the Administrative Order, McKee requests approval of the Fee Amount and the Expense Amount for the Fee Period.

6. During the Fee Period, McKee performed the services for which it is seeking compensation for the Debtors and their estates and not on behalf of any committee, creditor, or other person. McKee received no payment and no promises of payment from any source, other than the Debtors, for services rendered, or to be rendered, in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between McKee and any other person, other than members of the Firm, for the sharing of compensation received for services rendered in these chapter 11 cases.

7. McKee maintains computerized records of the time spent by all McKee attorneys and paraprofessionals in connection with its representation of the Debtors. Relevant copies of the computerized records for the Fee Period are attached hereto as Exhibits "B" and "C," as further described below. Where necessary, descriptions of work have been redacted to preserve confidentiality, as well as attorney-client privilege and work product protection, where applicable.

Summary of Services Rendered

8. This Application is the sixth monthly fee application for interim compensation that McKee has filed with the Court in these chapter 11 cases. During the Fee

Period, McKee provided professional services to the Debtors regarding the tax controversy matters for which McKee was employed. Specifically, McKee has further developed the Debtors' affirmative case and otherwise assisted the Debtors with the 2004-2005 tax audit of a cross-border financing transaction entered into by Washington Mutual Bank and a foreign bank (the "Financing Transaction Audit") by the Internal Revenue Service (the "IRS"), and performed all of the other professional services that are described in this Application.

9. Attached hereto as Exhibit "B" are copies of McKee's itemized computerized time records for professional and paraprofessional services rendered on behalf of the Debtors during the Fee Period. During the Fee Period, McKee billed the Debtors for time expended by its professionals and paraprofessionals based on hourly rates ranging from \$255 to \$995 per hour. The professional and paraprofessional services performed by McKee on behalf of the Debtors during the Fee Period required an aggregate expenditure of 278.60 recorded hours. Of the aggregate time expended, 49.4 hours were expended by partners and of counsel, 152.1 hours were expended by associates, and 77.1 hours were expended by paraprofessionals. McKee's blended hourly rate for attorney services provided during the Fee Period was \$552.60.

10. The fees charged by McKee as set forth in Exhibit "B" were billed in accordance with McKee's existing billing rates and procedures in effect during the Fee Period. The rates McKee charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates McKee charges for professional and paraprofessional services rendered in comparable non-bankruptcy related matters. To minimize the fees charged during the Fee Period, McKee generally utilized a small team of attorneys and paraprofessionals to render its services most efficiently.

11. McKee has reviewed the requirements of Local Rule 2016-2 and this Application and all time entries itemized in Exhibit "B" comply therewith including, without limitation: (i) the utilization of project categories; (ii) a description of each activity or service that each individual performed; and (iii) the number of hours, in increments of one-tenth of an hour, spent by each individual providing the services. Each project category in Exhibit "B" is organized in accordance with McKee's internal system of task codes (each a "Task Code"). If a Task Code does not appear, McKee did not bill time or expenses for that Task Code during the Fee Period, but may bill time and expenses for that Task Code in the future. In accordance with Local Rule 2016-2(d)(x), all activity descriptions in Exhibit "B" are presented chronologically within each Task Code. In accordance with Local Rule 2016-2(d)(viii), the hourly rate and amount billed for non-productive travel time reflects a 50% reduction.

12. The following is a summary of the significant professional services rendered by McKee during the Fee Period. The summary below is not intended to be a detailed description of the work performed, as those day-to-day services and the time expended in performing such services are fully set forth in Exhibit "B." Rather, the summary is merely a guideline offered to the Court and other interested parties with respect to the services performed by McKee during the Fee Period.

a. Task Code ACD: Affirmative Case Development. This Task Code pertains to professional and paraprofessional services rendered to further the Debtors' affirmative case regarding the Financing Transaction Audit. Time billed under this Task Code includes further factual development, such as performing and analyzing transaction calculations, as well as litigation support assistance with technical management of the factual record. Time billed under this Task Code also includes research and analysis of the law and facts associated

with the transaction at issue and drafting strategy documents relevant to the Debtors' affirmative case. The total fees sought under this Task Code for the Fee Period are \$44,130.50 on account of 99.4 hours.

b. Task Code AR: Audit Representation. This Task Code pertains to professional and paraprofessional services rendered to assist the Debtors with current IRS audits. Time billed under this Task Code includes conducting legal and factual research and analysis with respect to relevant transactions and tax issues, assessing and asserting privilege claims, and managing discovery by responding to a summons from the IRS with a supplemental document production and amended privilege logs, as well as litigation support assistance with technical management of the factual record. Time billed under this Task Code also includes conference calls and meetings with the client and the IRS. The total fees sought under this Task Code for the Fee Period are \$82,440.75 on account of 162.2 hours.

c. Task Code CA: Case Administration. This Task Code pertains to coordination and compliance activities among professionals and paraprofessionals rendering services in these proceedings. Time billed under this Task Code includes preparing McKee's fifth monthly fee application. The billing procedures required by Rule 2016-2 of the Local Rules, the Administrative Order, and the UST Guidelines differ from McKee's normal billing procedures, and as such, have required significant effort to inform the timekeepers of their responsibilities, compile and review the detailed time entries and expenses, and prepare the monthly fee applications and supporting exhibits. The total fees sought under this Task Code for the Fee Period are \$6,499.50 on account of 17.0 hours.

13. The foregoing professional services performed by McKee were necessary and appropriate to the orderly administration of the Debtors' chapter 11 cases and were in the

best interests of their estates. Compensation for the services performed is commensurate with the complexity, importance, and nature of the issues and tasks involved. The professional services were performed expeditiously and efficiently.

14. Pursuant to section 330 of the Bankruptcy Code, McKee respectfully submits that the amounts requested herein for professional services rendered on behalf of the Debtors in these chapter 11 cases are fair and reasonable in light of: (i) the complexity of the tax matters involved; (ii) the time expended; (iii) the nature and extent of the services performed at the time at which such services were rendered; (iv) the value of such services; (v) McKee's established tax expertise; and (vi) the costs of comparable services in cases other than those under the Bankruptcy Code.

Actual and Necessary Expenses

15. Pursuant to Local Rule 2016-2(e), attached hereto as Exhibit "C" is a copy of McKee's itemized expenses incurred on behalf of the Debtors during the Fee Period. McKee seeks reimbursement in this Application for online legal research, photocopies, court fees, out-of-town travel, and messenger/courier expenses.

16. Other reimbursable expenses that McKee may bill for in the future, whether performed by McKee in-house or through a third-party vendor, include, but are not limited to, consulting fees and overtime and overtime meals. In accordance with the UST Guidelines, McKee has not requested reimbursement of expenses related to overhead charges, such as secretarial services and proofreading.

17. All entries in Exhibit "C" are in accordance with Local Rule 2016-2(e), including: (i) an itemization of the expenses by category; (ii) the date the expense was incurred; and (iii) the individual incurring the expense, where available.

18. McKee's disbursement policies pass through all out of pocket expenses, such as travel expenses and consulting fees, at actual cost. For all other expenses, McKee typically charges clients an amount equal to two percent of the firm's fees (the "Percentage Charge"). In these chapter 11 cases, however, McKee tracks, to the extent possible, the expenses that would typically be included in the Percentage Charge (the "Tracked Expenses"). Where McKee is unable to determine the actual cost of Tracked Expenses, it charges an estimated cost. For example, with respect to photocopy charges, McKee charges \$0.10 per page pursuant to the Local Rules. Given that, for the Fee Period, the amount of the Tracked Expenses is less than the Percentage Charge, McKee is requesting payment only for the amount of the Tracked Expenses.

19. McKee has disbursed \$1,994.71 as expenses incurred in providing professional services during the Fee Period. McKee has made every effort to minimize its expenses in these chapter 11 cases. The actual expenses incurred in providing professional services were necessary, reasonable, and tailored to serve the needs of the Debtors.

The Requested Compensation Should be Allowed

20. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1)(A)-(B). Section 330 of the Bankruptcy Code also sets forth the following criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the

value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

21. McKee respectfully submits that the professional services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the Debtors' ongoing tax controversy matters for which McKee serves as counsel. McKee further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

22. McKee has sought to minimize the costs of its services whenever possible by utilizing qualified and experienced junior professionals and paraprofessionals. A small core group is being utilized for the vast majority of the services rendered to minimize the costs of intra-McKee communication and education regarding the Debtors' tax matters.

23. McKee enjoys a national reputation for its tax controversy expertise. As such, McKee has brought a high level of expertise and experience to these chapter 11 cases.

24. The services rendered by McKee in these chapter 11 cases are necessary and beneficial to the Debtors' estates and are consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Reservation

25. To the extent time or disbursement charges for services rendered or expenses incurred relate to the Fee Period but were not processed prior to the preparation of this Application, or McKee has for any other reason not sought compensation or reimbursement of expenses herein with respect to any services rendered or expenses incurred during the Fee Period, McKee reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

Notice

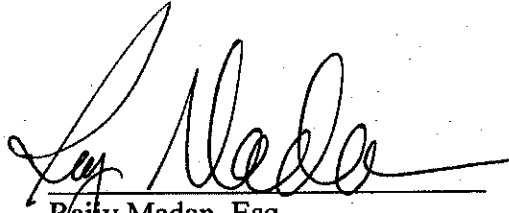
26. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Application has been provided to: (i) Washington Mutual, Inc., c/o Alvarez and Marsal, 1301 Second Avenue, Seattle, Washington 98101 (Attn: John Maciel, Esq.); (ii) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Marcia L. Goldstein, Esq. and Brian S. Rosen, Esq.), counsel for the Debtors; (iii) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Mark D. Collins, Esq.), local counsel for the Debtors; (iv) Akin, Gump, Strauss, Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Fred S. Hodara, Esq.); Akin, Gump, Strauss, Hauer & Feld LLP, 1333 New Hampshire Avenue, N.W., Washington, D.C. 20036 (Attn: Scott L. Alberino, Esq.); Akin, Gump, Strauss, Hauer & Feld LLP, 2029 Century Park

East, Suite 2400, Los Angeles, California 90067-3012 (Attn: Peter J. Gurfein, Esq. and David P. Simonds, Esq.); and Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 North Market Street, Wilmington, Delaware 19801 (Attn: David B. Stratton, Esq. and Evelyn J. Meltzer, Esq.), counsel for the statutory committee of unsecured creditors; and (v) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801.

Conclusion

WHEREFORE McKee respectfully requests that the Court enter an order (i) granting the Application and authorizing allowance of compensation in the aggregate of \$133,070.75 (80% of which is \$106,456.60) for professional services rendered and \$1,994.71 for reimbursement for actual and necessary expenses, (ii) allowing such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred without prejudice to McKee's right to seek additional compensation for services performed and expenses incurred during the Fee Period that were not processed at the time of this Application, and (iii) granting McKee such other and further relief as it deems just and proper.

Dated: June 26, 2009
Washington, D.C.



Rajiv Madan, Esq.
McKEE NELSON LLP
1919 M Street, N.W.
Suite 200
Washington, D.C. 20036
Telephone: (202) 775-8681
Facsimile: (202) 775-8586

*Special Tax Counsel for the Debtors
and Debtors in Possession*

CERTIFICATION

DISTRICT OF COLUMBIA)

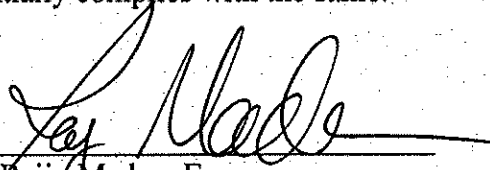
ss:

Rajiv Madan, after being duly sworn according to law, deposes and says:

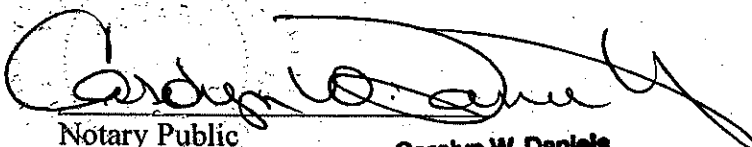
1. I am an attorney and member of the applicant firm, McKee Nelson LLP, and am admitted to practice law in the District of Columbia.

2. I have personally performed many of the legal services rendered by McKee Nelson LLP as special tax counsel to the Debtors and am familiar with the work performed on behalf of the Debtors by McKee professionals and paraprofessionals. All of the services for which compensation is sought by McKee were performed for and on behalf of the Debtors and not on behalf of any other person.

3. I have reviewed the Application, and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Local Rule 2016-2 and submit that the Application substantially complies with the same.


Rajiv Madan, Esq.
Partner
McKee Nelson LLP

SWORN TO AND SUBSCRIBED before
me this 26th day of June, 2009


Notary Public
My Commission Expires: **Carolyn W. Daniels**
Notary Public, District of Columbia
My Commission Expires 10/14/2011

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X	:	
<i>In re</i>	:	Chapter 11
	:	
WASHINGTON MUTUAL, INC., <u>et al.</u> ,	:	Case No. 08-12229 (MFW)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	Objection Deadline: July 16, 2009 at 4:00 p.m.

**NOTICE OF SIXTH MONTHLY FEE
APPLICATION OF MCKEE NELSON LLP**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (the “Debtors”) have today filed the attached *Sixth Monthly Fee Application of McKee Nelson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Special Tax Counsel to Debtors for the Period from May 1, 2009 through May 31, 2009* (the “Application”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801 (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must be made in accordance with the *Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated October 30, 2008 [Docket No. 204] (the “Original Administrative Order”) and the *Revised Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 14, 2008 [Docket No. 302] (“Revised Administrative Order” and together with the Original Administrative Order, the “Administrative Order”), must be filed with the Clerk of the Bankruptcy Court for the District of Delaware, 824 North Market Street,

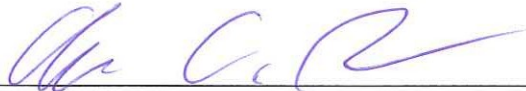
Wilmington, Delaware 19801, and be served upon and received by: (i) the Debtors, Washington Mutual, Inc., c/o Alvarez and Marsal, 1301 Second Avenue, WMC3301, Seattle, WA 98101, (Attn: John Maciel, Esq.); (ii) counsel to the Debtors Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Marcia L. Goldstein, Esq. and Brian S. Rosen, Esq.); (iii) co-counsel to the Debtors, Richards, Layton & Finger, P.A., One Rodney Square, P.O. Box 551, Wilmington, Delaware 19899 (Attn: Mark D. Collins, Esq.); (iv) Office of the U.S. Trustee, District of Delaware, J. Caleb Boggs Federal Building, 844 King Street, Suite 2313, Lockbox 35, Wilmington, Delaware 19801 (Attn: Joseph J. McMahon, Jr., Esq.); (v) the Official Committee of Unsecured Creditors, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, NY 10036, (Attn: Fred S. Hodara, Esq.); Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Avenue, N.W. (Attn: Scott L. Alberino, Esq.); Akin Grump Strauss Hauer & Feld LLP, 2029 Century Park East, Suite 2400, Los Angeles, California 90067-3012 (Attn: Peter J. Gurfein, Esq. and David P. Simonds, Esq.); and Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 N. Market Street, Wilmington, Delaware 19801 (David B. Stratton, Esq. and Evelyn J. Meltzer, Esq.) (collectively, the “Notice Parties”) so as to be received no later than **July 16, 2009 at 4:00 p.m. (EDT)** (the “Objection Deadline”). Only those objections that are timely filed, served and received will be considered by the Court.

PLEASE TAKE FURTHER NOTICE that if no objections are received by the Notice Parties prior to the Objection Deadline, in accordance with the Administrative Order the Applicant may be paid an amount equal to the lesser of (i) 80 percent of the fees and 100 percent of expenses requested in the Application or (ii) 80 percent of the fees and 100 percent of the expenses not subject to an objection without the need for further order of the Bankruptcy Court. If an objection is properly filed and served and such objection is not otherwise resolved, or the

Court determines that a hearing should be held in respect of the Application, a hearing will be held at a time convenient to the Court. Only those objections made in writing and timely filed, served and received in accordance with the Administrative Order will be considered by the Court at the hearing.

Dated: June 16, 2009
Wilmington, Delaware

Respectfully submitted,



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Attorneys for the Debtors and Debtors in Possession

EXHIBIT A

Retention Order

ORIGINAL

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

-----X		
<i>In re</i>	:	Chapter 11
	:	
WASHINGTON MUTUAL, INC., <u>et al.</u> , ¹	:	Case No. 08-12229 (MFW)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	Re: Docket No. 153
-----X		

**ORDER PURSUANT TO SECTIONS 327(e) AND 328(a) OF THE
BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT AND
RETENTION OF McKEE NELSON LLP AS SPECIAL TAX COUNSEL
TO THE DEBTORS, NUNC PRO TUNC TO THE COMMENCEMENT DATE**

Upon consideration of the application, dated October 24, 2008 (the "Application"), of Washington Mutual, Inc. ("WMI") and WMI Investment Corp. ("WMI Investment"), as debtors and debtors in possession (together, the "Debtors"), pursuant to sections 327(e) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), for authorization to employ and retain McKee Nelson LLP ("McKee" or the "Firm") as special tax counsel to the Debtors, nunc pro tunc to the Commencement Date; and upon the Declaration of Rajiv Madan, Esq., a partner at McKee (the "Madan Declaration"), annexed to the Application, and the Supplemental Declaration of Rajiv Madan, Esq. (the "Supplemental Declaration") dated November 11, 2008; and the Court being satisfied, based on the representations made in the Application, the Madan Declaration and the Supplemental Declaration, that McKee represents no interest adverse to the Debtors or the Debtors' estates

¹ The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: (i) Washington Mutual, Inc. (3725); and (ii) WMI Investment Corp. (5395). The Debtors' principal offices are located at 1301 Second Avenue, Seattle, Washington 98101.

with respect to the matters upon which it is to be engaged, pursuant to section 327 of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, that the employment of McKee is necessary and in the best interests of the Debtors and their estates, and that the terms of the engagement are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and the Court having jurisdiction to consider the Application and relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided to the parties listed therein, and it appearing that no other or further notice need be given; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after good and sufficient cause appearing therefor, it is

ORDERED that the Application is granted; and it is further

ORDERED that, in accordance with sections 327(e) and 328(a) of the Bankruptcy Code, Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), the Debtors are authorized to employ and retain McKee as special tax counsel to the Debtors in the above-captioned cases, on the terms set forth in the Application and this order, effective nunc pro tunc to the Commencement Date; and it is further

ORDERED that McKee shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules,

the Local Rules, this order, and such other procedures as may be fixed by order of this Court;
and it is further

ORDERED that, during the pendency of the Debtors' chapter 11 cases, this
Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising
from or related to the implementation or enforcement of this Order.

Dated: Wilmington, Delaware
Nov. 14, 2008



THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Time Records

Task Code: ACD - Affirmative Case Development

Date	TKP	Description	Hours	Fees
5/1/2009	AML	Telephone conference with S. Pai regarding [REDACTED]	0.10	44.00
5/1/2009	AML	Meet with K. Otero regarding [REDACTED]	0.70	308.00
5/1/2009	AML	Research and prepare [REDACTED]	4.10	1,804.00
5/1/2009	KO	Confer with A. Laughlin regarding [REDACTED]	0.70	413.00
5/1/2009	KO	Further work on [REDACTED] and related issues	1.20	708.00
5/1/2009	SP	Confer with A. Laughlin regarding [REDACTED]	0.10	44.00
5/4/2009	AML	Research and revise memorandum regarding [REDACTED] per K. Otero's comments	2.90	1,276.00
5/4/2009	GG	Edit [REDACTED]	0.30	298.50
5/4/2009	GG	Teleconferences with S. Pai regarding [REDACTED]	0.20	199.00
5/4/2009	KO	Further work on [REDACTED]	0.60	354.00
5/4/2009	SP	Confer with G. Goldman regarding research	0.20	88.00
5/5/2009	AML	Review and revise [REDACTED]	0.40	176.00
5/5/2009	AML	Telephone conferences with S. Pai regarding [REDACTED]	0.30	132.00
5/5/2009	AML	Telephone conference with K. Otero regarding [REDACTED]	0.20	88.00
5/5/2009	KO	Telephone call with A. Laughlin regarding [REDACTED]	0.20	118.00
5/5/2009	KO	Perform and analyze [REDACTED]	1.50	885.00
5/5/2009	SP	Confer with A. Laughlin regarding [REDACTED]	0.30	132.00
5/6/2009	AML	Meet with K. Otero to review [REDACTED]	0.80	352.00
5/6/2009	CPB	Meet with K. Otero regarding [REDACTED]	0.40	358.00
5/6/2009	CPB	Review [REDACTED]	1.10	984.50
5/6/2009	GG	Edit [REDACTED]	0.30	298.50
5/6/2009	KO	Confer with A. Laughlin regarding review of [REDACTED]	0.80	472.00
5/6/2009	KO	Confer with C. Bowers regarding [REDACTED]	0.40	236.00
5/6/2009	KO	Analyze aspects of [REDACTED]	0.60	354.00
5/7/2009	GG	Edit [REDACTED]	0.30	298.50
5/8/2009	NJL	Review [REDACTED]	0.50	380.00
5/11/2009	AML	Update factual record	0.10	44.00
5/13/2009	AML	Create [REDACTED]	3.00	1,320.00
5/13/2009	AML	Revise memorandum regarding [REDACTED]	0.90	396.00
5/13/2009	AML	Meet with C. Campbell and A. Owens regarding technical management of factual record	0.50	220.00
5/13/2009	AML	Telephone conferences with K. Otero regarding factual development	0.20	88.00
5/13/2009	AMO	Meet with C. Campbell and A. Laughlin regarding technical management of factual record	0.50	127.50

Date	TKP	Description	Hours	Fees
5/13/2009	CWC	Technical management of factual record	1.60	448.00
5/13/2009	CWC	Meet with A. Owens and A. Laughlin regarding technical management of factual record	0.50	140.00
5/13/2009	KO	Research and assess [REDACTED]	1.10	649.00
5/13/2009	KO	Conference call with client regarding [REDACTED]	0.80	472.00
5/13/2009	KO	Telephone conferences with A. Laughlin regarding factual development	0.20	118.00
5/14/2009	AML	Draft [REDACTED]	5.30	2,332.00
5/14/2009	AMO	Technical management of factual record	0.30	76.50
5/14/2009	CWC	Technical management of factual record	1.80	504.00
5/15/2009	CWC	Technical management of factual record	2.40	672.00
5/15/2009	HB	Meet with N. Leyva to discuss status of matter	0.50	210.00
5/15/2009	NJL	Review [REDACTED]	0.70	532.00
5/15/2009	NJL	Confer with H. Banvard regarding [REDACTED]	0.50	380.00
5/18/2009	AML	Telephone conference with K. Otero regarding factual analysis project	0.10	44.00
5/18/2009	CWC	Technical management of factual record	2.10	588.00
5/18/2009	KO	Telephone call with A. Laughlin regarding factual analysis assignment	0.10	59.00
5/18/2009	KO	Review and analyze [REDACTED]	4.80	2,832.00
5/19/2009	CWC	Technical management of factual record	2.70	756.00
5/20/2009	HB	Review [REDACTED] and revise memorandum	0.80	336.00
5/21/2009	AML	Confer with C. Campbell regarding technical management of factual record	0.10	44.00
5/21/2009	AMO	Technical management of factual record	2.80	714.00
5/21/2009	AMO	Confer with C. Campbell on technical management of factual record	0.20	51.00
5/21/2009	CWC	Technical management of factual record	3.60	1,008.00
5/21/2009	CWC	Confer with A. Owens on technical management of factual record	0.20	56.00
5/21/2009	CWC	Confer with A. Laughlin regarding technical management of factual record	0.10	28.00
5/21/2009	HB	Review [REDACTED]	1.00	420.00
5/22/2009	CWC	Technical management of factual record	1.30	364.00
5/22/2009	HB	Review [REDACTED]	0.80	336.00
5/25/2009	HB	Review [REDACTED], perform legal research on [REDACTED] and revise memorandum	1.70	714.00
5/26/2009	AML	Research, review and update factual record	3.60	1,584.00
5/26/2009	AMO	Technical management of factual record	1.60	408.00

Date	TKP	Description	Hours	Fees
5/26/2009	AMO	Confer with C. Campbell on technical management of factual record	0.20	51.00
5/26/2009	CPB	Email G. Goldman regarding [REDACTED] issue	0.10	89.50
5/26/2009	CWC	Technical management of factual record	0.60	168.00
5/26/2009	CWC	Confer with A. Owens on technical management of factual record	0.20	56.00
5/26/2009	GG	Edit [REDACTED] and review [REDACTED]	0.40	398.00
5/26/2009	GG	E-mails with C. Bowers regarding [REDACTED]	0.10	99.50
5/26/2009	SP	Review [REDACTED] and send to A. Laughlin and K. Otero	1.50	660.00
5/27/2009	AML	Research, review and update factual record	5.70	2,508.00
5/27/2009	AML	Confer with C. Campbell regarding technical management of factual record	0.80	352.00
5/27/2009	CWC	Technical management of factual record	2.60	728.00
5/27/2009	CWC	Confer with A. Laughlin regarding technical management of factual record	0.80	224.00
5/27/2009	GG	Edit [REDACTED]	0.50	497.50
5/28/2009	AML	Research, review and update factual record	8.70	3,828.00
5/28/2009	DB	Compiled [REDACTED] for G. Goldman	0.70	227.50
5/28/2009	GG	Edit [REDACTED]	0.90	895.50
5/29/2009	AML	Research, review and update factual record	7.90	3,476.00
Total:			99.40	\$ 44,130.50

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
5/1/2009	AML	Telephone conferences with A. Owens regarding production tracker information and upcoming production	0.20	88.00
5/1/2009	AML	Meet with K. Otero regarding [REDACTED]	0.50	220.00
5/1/2009	AML	Revise memorandum regarding [REDACTED] per K. Otero's comments	1.70	748.00
5/1/2009	AMO	Telephone conferences with A. Laughlin regarding production tracker information and upcoming production	0.20	51.00
5/1/2009	CPB	Review and outline [REDACTED]	1.50	1,342.50
5/1/2009	CWC	Technical management of factual record	0.90	252.00
5/1/2009	KO	Confer with A. Laughlin regarding [REDACTED]	0.50	295.00
5/4/2009	AML	Revise memorandum regarding [REDACTED] per K. Otero's comments	2.00	880.00
5/4/2009	AML	Review [REDACTED]	0.20	88.00
5/4/2009	AML	Confer with C. Campbell regarding upcoming production	0.10	44.00
5/4/2009	CWC	Technical management of factual record	2.90	812.00
5/4/2009	CWC	Confer with A. Laughlin regarding upcoming production	0.10	28.00
5/4/2009	KO	Review and analyze [REDACTED]	0.80	472.00
5/4/2009	KO	Further prepare production	0.70	413.00
5/4/2009	RM	Telephone conference with Barclays	0.50	447.50
5/5/2009	AML	Confer with C. Campbell regarding technical management of factual record	0.20	88.00
5/5/2009	AML	Telephone conference with K. Otero regarding review of production set and [REDACTED]	0.10	44.00
5/5/2009	CWC	Technical management of factual record	1.80	504.00
5/5/2009	CWC	Confer with A. Laughlin regarding technical management of factual record	0.20	56.00
5/5/2009	KO	Telephone call with A. Laughlin regarding review of production set and [REDACTED]	0.10	59.00
5/6/2009	AML	Confer with K. Otero regarding production and [REDACTED]	0.20	88.00
5/6/2009	AML	Confer with C. Campbell and A. Owens (in part) regarding production and [REDACTED]	0.40	176.00
5/6/2009	AML	Draft final letter in response to summons	1.30	572.00
5/6/2009	AML	Review certain documents for inconsistencies to finalize production	0.10	44.00
5/6/2009	AMO	Confer with C. Campbell and A. Laughlin regarding production and [REDACTED]	0.20	51.00
5/6/2009	AMO	Confer with C. Campbell regarding technical management of factual record	0.30	76.50

Date	TKP	Description	Hours	Fees
5/6/2009	AMO	Technical management of factual record	1.60	408.00
5/6/2009	CWC	Technical management of factual record	3.40	952.00
5/6/2009	CWC	Confer with A. Laughlin and A. Owens (in part) regarding production and [REDACTED]	0.40	112.00
5/6/2009	CWC	Confer with A. Owens regarding technical management of factual record	0.30	84.00
5/6/2009	KO	Meet with A. Laughlin regarding production and [REDACTED]	0.20	118.00
5/6/2009	KO	Prepare and finalize production and associated [REDACTED]	0.80	472.00
5/7/2009	AML	Review [REDACTED]	1.50	660.00
5/7/2009	AML	Confer with C. Campbell regarding preparing production and [REDACTED] for review	0.30	132.00
5/7/2009	AML	Review and revise [REDACTED]	0.10	44.00
5/7/2009	CWC	Technical management of factual record	2.90	812.00
5/7/2009	CWC	Technical management of factual record	2.10	588.00
5/7/2009	CWC	Confer with A. Laughlin regarding preparing production and [REDACTED] for review	0.30	84.00
5/8/2009	AML	Review and revise [REDACTED]	1.20	528.00
5/8/2009	AML	Confer with C. Campbell regarding revisions to [REDACTED]	0.40	176.00
5/8/2009	AML	Review production set of documents	2.30	1,012.00
5/8/2009	AMO	Confer with C. Campbell regarding technical management of factual record	0.20	51.00
5/8/2009	AMO	Technical management of factual record	1.20	306.00
5/8/2009	CWC	Technical management of factual record	2.30	644.00
5/8/2009	CWC	Technical management of factual record	2.10	588.00
5/8/2009	CWC	Confer with A. Owens regarding technical management of factual	0.20	56.00
5/8/2009	CWC	Confer with A. Laughlin regarding revisions to the [REDACTED]	0.40	112.00
5/8/2009	RM	Meeting with IRS regarding [REDACTED]	0.30	268.50
5/9/2009	AML	Review production set of documents	1.70	748.00
5/9/2009	AML	Review and revise [REDACTED]	0.50	220.00
5/11/2009	AML	Review [REDACTED] and e-mail C. Campbell regarding same	0.30	132.00
5/11/2009	AML	Prepare attorney list for [REDACTED]	0.10	44.00
5/11/2009	AML	Review and revise [REDACTED] and prepare attorney/advisor list for same	8.40	3,696.00
5/11/2009	AML	Confer with C. Campbell regarding [REDACTED]	0.20	88.00
5/11/2009	CWC	Technical management of factual record	1.60	448.00

Date	TKP	Description	Hours	Fees
5/11/2009	CWC	Technical management of factual record	2.10	588.00
5/11/2009	CWC	Confer with A. Laughlin regarding [REDACTED]	0.20	56.00
5/12/2009	AML	Review and revise [REDACTED] and prepare attorney/advisor list for same	3.20	1,408.00
5/12/2009	AML	Confer with C. Campbell regarding revisions to [REDACTED]	0.40	176.00
5/12/2009	AML	Confer with K. Otero regarding finalizing production and [REDACTED]	0.30	132.00
5/12/2009	AML	Finalize [REDACTED]	1.30	572.00
5/12/2009	AML	Confer with A. Owens regarding finalizing production and [REDACTED]	0.10	44.00
5/12/2009	AMO	Confer with A. Laughlin regarding finalizing production and [REDACTED]	0.10	25.50
5/12/2009	AMO	Assist in [REDACTED] and summons production	1.20	306.00
5/12/2009	CWC	Technical management of factual record	2.40	672.00
5/12/2009	CWC	Technical management of factual record	1.30	364.00
5/12/2009	CWC	Confer with A. Laughlin regarding revisions to [REDACTED]	0.40	112.00
5/12/2009	KO	Meet with A. Laughlin regarding finalizing production and [REDACTED]	0.30	177.00
5/12/2009	KO	Review [REDACTED] and prepare final production	1.60	944.00
5/12/2009	RM	Telephone conference with C. Brouwer (WAMU) regarding [REDACTED]	0.60	537.00
5/12/2009	RM	Review [REDACTED]	0.80	716.00
5/13/2009	AML	Meet with K. Otero regarding status of the matter	0.20	88.00
5/13/2009	KO	Confer with A. Laughlin regarding status of matter	0.20	118.00
5/13/2009	KO	Confer with R. Madan and S. Pai regarding [REDACTED]	0.20	118.00
5/13/2009	RM	Telephone conference with J. Carreon (Alvarez & Marsal) and C. Smith (WAMU) regarding [REDACTED]	0.50	447.50
5/13/2009	RM	Office conference with K. Otero and S. Pai regarding [REDACTED]	0.20	179.00
5/13/2009	RM	Telephone conference with Barclays	0.20	179.00
5/13/2009	RM	Prepare [REDACTED]	0.30	268.50
5/13/2009	SP	Prepare for meeting with client	0.30	132.00
5/13/2009	SP	Meet with R. Madan and K. Otero regarding NYC meeting with client	0.20	88.00
5/14/2009	AML	Review and revise [REDACTED]	0.30	132.00
5/14/2009	SP	Prepare for meeting with client	0.50	220.00
5/15/2009	AML	Review and revise [REDACTED]	1.80	792.00
5/15/2009	AML	Review voicemail from K. Otero regarding CD of [REDACTED] for IRS and e-mail C. Campbell and K. Otero regarding same	0.10	44.00

Date	TKP	Description	Hours	Fees
5/15/2009	AML	Confer with C. Campbell regarding CD of [REDACTED] for IRS	0.20	88.00
5/15/2009	CPB	Review [REDACTED] and set up call with [REDACTED] regarding same	0.70	626.50
5/15/2009	CWC	Confer with A. Laughlin regarding CDs of [REDACTED] for	0.20	56.00
5/15/2009	KO	Analyze [REDACTED] issue	0.10	59.00
5/15/2009	RM	Prepare for New York meetings with client	0.50	447.50
5/18/2009	AML	E-mail exchange with K. Otero regarding [REDACTED] CD for IRS and [REDACTED] project	0.10	44.00
5/18/2009	AML	Review and compile [REDACTED] and draft chart regarding same	5.60	2,464.00
5/18/2009	AML	Confer with C. Campbell regarding CD of [REDACTED] for IRS	0.20	88.00
5/18/2009	AML	Locate transaction comparison chart for K. Otero	0.20	88.00
5/18/2009	AML	Confer with A. Owens regarding binder of [REDACTED]	0.30	132.00
5/18/2009	AML	Review and revise [REDACTED]	1.70	748.00
5/18/2009	AMO	Assist in sending CD of [REDACTED] to IRS	0.30	76.50
5/18/2009	AMO	Technical management of factual record	0.10	25.50
5/18/2009	AMO	Confer with A. Laughlin regarding [REDACTED]	0.30	76.50
5/18/2009	AMO	Organize binder of [REDACTED] for C. Bowers and N. Leyva	0.50	127.50
5/18/2009	CPB	Work on [REDACTED] for meeting	0.90	805.50
5/18/2009	CPB	Confer with R. Madan regarding preparation for meeting with client	0.30	268.50
5/18/2009	CWC	Isolate recent withheld document logs and prepare on disc in Adobe Acrobat format with searchable text for delivery	0.80	224.00
5/18/2009	CWC	Confer with A. Laughlin regarding CD of [REDACTED] for IRS	0.20	56.00
5/18/2009	KO	Exchange emails with A. Laughlin regarding [REDACTED] CD for IRS and [REDACTED] issue	0.10	59.00
5/18/2009	KO	Prepare materials for May 20 client meeting	1.70	1,003.00
5/18/2009	KO	Confer with R. Madan regarding preparation for meeting	0.30	177.00
5/18/2009	NJL	Review [REDACTED] issues	0.50	380.00
5/18/2009	RM	Revise [REDACTED] for upcoming meeting with client	0.40	358.00
5/18/2009	RM	Office conference with K. Otero regarding meeting	0.30	268.50
5/18/2009	RM	Telephone conference with [REDACTED] and S. Pai	0.20	179.00
5/18/2009	RM	Confer with C. Bowers regarding preparation for meeting	0.30	268.50
5/18/2009	RM	Prepare for meeting with client	0.50	447.50
5/18/2009	SP	Participate on call with [REDACTED] and R. Madan	0.20	88.00
5/18/2009	SP	Prepare for meeting with client	0.10	44.00
5/19/2009	AML	Review and revise [REDACTED]	2.10	924.00
5/19/2009	AML	Confer with K. Otero regarding [REDACTED]	0.30	132.00
5/19/2009	AML	Review and revise table of contents of [REDACTED]	1.60	704.00
5/19/2009	AML	Confer with A. Owens regarding [REDACTED] binder	0.10	44.00
5/19/2009	AMO	Confer with A. Laughlin regarding [REDACTED] binder	0.10	25.50
5/19/2009	AMO	Organize [REDACTED] binder to send to A. Carrera	0.80	204.00

Date	TKP	Description	Hours	Fees
5/19/2009	AMO	Telephone conference with A. Carrera regarding organizing binder of [REDACTED]	0.10	25.50
5/19/2009	AMO	E-mail exchanges with A. Carrera regarding organizing binder of [REDACTED]	0.20	51.00
5/19/2009	AMO	Revise index of [REDACTED]	0.20	51.00
5/19/2009	AMO	Discuss and review [REDACTED] with K. Otero	0.30	76.50
5/19/2009	CPB	Prepare for meeting	1.70	1,521.50
5/19/2009	EAC	Prepare [REDACTED] for Raj Madan.	1.90	484.50
5/19/2009	EAC	Confer with A. Owens regarding documents	0.10	25.50
5/19/2009	KLR	Research regarding [REDACTED] per C. Bowers	0.50	220.00
5/19/2009	KO	Meet with A. Laughlin regarding [REDACTED]	0.30	177.00
5/19/2009	KO	Confer and review [REDACTED] with A. Owens	0.30	177.00
5/19/2009	KO	Prepare materials for May 20 client meeting in New York while in transit from Washington DC to New York	3.00	1,770.00
5/19/2009	NJL	Review [REDACTED] and other materials in preparation for NYC meeting	1.50	1,140.00
5/19/2009	RM	Review [REDACTED] in preparation for meeting	1.00	895.00
5/19/2009	SP	Non-working travel time from Philadelphia, PA to NYC for meeting	1.00	220.00
5/20/2009	AML	Review and revise [REDACTED]	5.80	2,552.00
5/20/2009	CPB	Meet with WaMu client team regarding [REDACTED]	1.50	1,342.50
5/20/2009	CPB	Legal analysis meeting with client teams	1.90	1,700.50
5/20/2009	CPB	Non-working travel time from Washington DC to NYC for meeting with client	3.50	1,566.25
5/20/2009	JBM	Prepare for meeting	1.00	995.00
5/20/2009	JBM	Legal analysis meeting with client teams	1.90	1,890.50
5/20/2009	JBM	Meet with WaMu client team regarding [REDACTED]	1.50	1,492.50
5/20/2009	KO	Prepare for meetings with client regarding status of matter	1.10	649.00
5/20/2009	KO	Legal analysis meeting with client teams	1.90	1,121.00
5/20/2009	KO	Meet with WaMu client team regarding [REDACTED]	1.50	885.00
5/20/2009	NJL	Meet with WaMu client team regarding [REDACTED]	1.50	1,140.00
5/20/2009	NJL	Legal analysis meeting with client teams	1.90	1,444.00
5/20/2009	NJL	Non-working travel time from Washington DC to NYC for meeting with client	3.30	1,254.00
5/20/2009	RM	Meet with WaMu client team regarding [REDACTED]	1.50	1,342.50
5/20/2009	RM	Legal analysis meeting with client teams	1.90	1,700.50
5/20/2009	RM	Prepare for meeting	1.50	1,342.50
5/20/2009	SP	Meet with WaMu client team regarding [REDACTED]	1.50	660.00
5/20/2009	SP	Legal analysis meeting with client teams	1.90	836.00
5/20/2009	SP	Revise [REDACTED]	0.10	44.00
5/21/2009	AML	Review and revise [REDACTED]	1.90	836.00

Date	TKP	Description	Hours	Fees
5/21/2009	NJL	Non-working travel from New York to Washington, D.C. after meeting with client	1.00	380.00
5/21/2009	RM	Review notes of meeting while in transit from New York to Washington DC	0.80	716.00
5/21/2009	SP	Non-working travel from NYC to Washington, D.C. after meeting with client	0.80	176.00
5/22/2009	KO	Participate in conference call with client and R. Madan regarding status of matter	1.00	590.00
5/22/2009	KO	Prepare for conference call with R. Madan and client regarding [REDACTED]	0.40	236.00
5/22/2009	RM	Telephone conference with WAMU team (J. Carreon (Alvarez & Marsal) and C. Brouwer (WAMU)), G. Koutouras (Alvarez & Marsal), S. Goldring (Weil, Gotshal) and K. Otero regarding [REDACTED]	1.00	895.00
5/22/2009	RM	Telephone conference with IRS regarding [REDACTED]	0.30	268.50
5/22/2009	RM	E-mail exchange with J. Carreon (Alvarez & Marsal) and C. Brouwer (WAMU) regarding [REDACTED]	0.10	89.50
5/22/2009	RM	Review [REDACTED]	0.50	447.50
5/26/2009	AML	Review and revise [REDACTED]	2.40	1,056.00
5/26/2009	AML	Confer with K. Otero regarding status of the matter	0.20	88.00
5/26/2009	KO	Review [REDACTED] and perform follow-up for client meetings	1.20	708.00
5/26/2009	KO	Confer with A. Laughlin regarding matter projects	0.20	118.00
5/26/2009	NJL	Review [REDACTED]	0.50	380.00
5/27/2009	CPB	Telephone conference with R. Madan and WAMU regarding [REDACTED]	0.70	626.50
5/27/2009	KO	Confer with R. Madan regarding [REDACTED]	0.30	177.00
5/27/2009	RM	Telephone conference with WAMU's team and C. Bowers regarding [REDACTED]	0.70	626.50
5/27/2009	RM	Office conference with K. Otero regarding [REDACTED]	0.30	268.50
Total:			162.20	82,440.75

Task Code: CA - Case Administration

Date	TKP	Description	Hours	Fees
5/6/2009	JHH	Initial review of April time entries	0.60	195.00
5/7/2009	AML	Review monthly fees in preparation of compiling fifth monthly fee application	1.20	528.00
5/11/2009	JHH	Review of expenses pursuant to bankruptcy guidelines	0.60	195.00
5/12/2009	AML	Organize files	0.10	44.00
5/12/2009	DB	Arrange for copy of transcript of April 26 hearing for A. Laughlin	0.30	97.50
5/12/2009	JHH	Continue review of April time entries	2.60	845.00
5/14/2009	JHH	Finalize initial review of April time entries	0.60	195.00
5/15/2009	AML	Organize files	0.10	44.00
5/17/2009	JHH	Prepare draft motion relating to fees	2.30	747.50
5/19/2009	AC	Technical management of factual record	0.50	162.50
5/19/2009	AML	Review docket	0.20	88.00
5/19/2009	AML	E-mail J. Hensel and C. Maloney (billing manager) regarding fifth monthly fee application	0.10	44.00
5/19/2009	AML	Review and revise fifth monthly fee application	3.00	1320.00
5/19/2009	JHH	Finalize draft motion and redaction of April billing statement	3.20	1040.00
5/20/2009	TW	Pull update to WaMu bankruptcy docket for group	0.20	65.00
5/26/2009	AML	Confer with R. Madan to finalize fifth monthly fee application	0.20	88.00
5/26/2009	AML	Finalize fifth monthly fee application and e-mail same to C. Greer and A. Irgens (RLF) for filing	0.50	220.00
5/26/2009	RM	Office conference with A. Laughlin to finalize fifth monthly fee application	0.20	179.00
5/26/2009	RM	Review bill	0.40	358.00
5/27/2009	AML	Review docket	0.10	44.00
Total:			17.00	\$6,499.50

EXHIBIT C

Expenses

Task Code: ACD - Affirmative Case Development

Date	TKP	Description	Cost
Online Legal Research			
4/30/2009		Online Legal Research - THOMSON WEST - Westlaw charges for April 2009	0.34
		Total Affirmative Case Development Expenses:	\$ 0.34

Task Code: AR - Audit Representation

Date	TKP	Description	Cost
Online Legal Research			
4/30/2009		Online Legal Research - THOMSON WEST - Westlaw charges for April 2009	79.66
5/31/2009		Online Legal Research - THOMSON WEST - Westlaw charges for May 2009	26.75
Photocopies			
4/30/2009		524 Photocopies during month of April	52.40
Messenger			
5/12/2009	AMO	Messenger/Courier - FEDERAL EXPRESS - inv#9-197-67160, package sent on 05/12/09 to Chad Smith, General Counsel WAMU	30.66
5/12/2009	AMO	Messenger/Courier - FEDERAL EXPRESS - inv#9-197-67160, package sent on 05/12/09 to Curt Brouwer, SVP Director of WAMU	30.66
5/12/2009	AMO	Messenger/Courier - FEDERAL EXPRESS - inv#9-197-67160, package sent on 05/12/09 to Roy Morledge, IRS	30.66
5/18/2009	AMO	Messenger/Courier - FEDERAL EXPRESS - inv#9-205-70043, package sent on 05/18/09 to Roy Morledge, IRS	25.14
Out of Town Travel			
5/19/2009	KO	Roundtrip airfare for K. Otero from Washington DC to New York for client meetings	117.30
5/19/2009	RM	Ground Transportation - NORTON SEDAN SERVICE - inv#SMN9061, Sedan service on 05/19/09 from residence to Union Station for R. Madan	22.00
5/19/2009	SP	Rail Transportation - One-way rail transportation for S. Pai from Washington, DC to New York, NY to meet with clients	77.00

5/19/2009	SP	Ground Transportation - NORTON SEDAN SERVICE - inv#SMN9061, sedan service on 05/19/09 from residence to Union Station for S. Pai	24.00
5/19/2009	JBM	Lodging for J. Magee while in New York for meeting with client on 5/20/09	140.88
5/19/2009	JBM	Carmel Car Service ground transportation for J. Magee on 5/19/09 (McKee Nelson offices to airport)	16.67
5/20/2009	JBM	Airfare from Washington DC to New York for J. Magee	87.37
5/20/2009	KO	Ground Transportation - ODYSSEY TRANSPORTATION GROUP travel for K. Otero on 05/20/09 from West Broadway to JFK	158.10
5/20/2009	CPB	Rail Transportation - One-way rail transportation for C. Bowers from Washington, DC to New York, NY to meet with clients	89.67
5/20/2009	CPB	Lodging for C. Bowers while in New York for client meetings	111.23
5/20/2009	KO	Hotel accommodations for K. Otero while in New York for client meetings	192.48
5/20/2009	NJL	Rail Transportation - One-way rail transportation for N. Leyva from Washington, DC to New York, NY to meet with clients	107.00
5/20/2009	NJL	Ground Transportation - Taxi from residence to Union Station for N. Leyva	15.00
5/20/2009	NJL	Air Transportation - One-way air transportation for N. Leyva from New York, NY to Washington, DC after client meeting	68.20
5/20/2009	NJL	Lodging for N. Leyva while in New York for client meetings	111.23
5/20/2009	SP	Meals - Meals for S. Pai while on travel in New York for client meetings	17.94
5/21/2009	NJL	Meals - Meals for N. Leyva while on travel in New York for client meetings	10.70
5/21/2009	RM	Ground Transportation - NORTON SEDAN SERVICE - inv#SMN9061, sedan service on 05/21/09 from DCA to 1919 M Street for R. Madan	18.00
5/21/2009	SP	Air Transportation - One-way air transportation for S. Pai from New York, NY to Washington, DC after client meeting	89.82
5/21/2009	SP	Lodging for S. Pai while in New York for client meetings	222.45

5/21/2009 SP Meals - Meals for S. Pai while on travel in New York for client meetings 13.30

Total Audit Representation Expenses: \$ 1,986.27

Task Code: CA - Case Administration

Date	TKP	Description	Cost
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Court Fees

5/12/2009 TW Transcription Fees - Jennifer Ryan Enslin Email copy of transcript at .90 per page 8.10

Total Case Administration Expenses: \$ 8.10

TOTAL FOR ALL EXPENSES: \$ 1,994.71