

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

-----X
: Chapter 11
: *In re* : Case No. 08-12229 (MFW)
: :
: :
WASHINGTON MUTUAL, INC., et al.,¹ : (Jointly Administered)
: :
Debtors. : Objection Deadline:
: : September 16, 2009 at 4:00 p.m. (EDT)
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**SUMMARY OF EIGHTH MONTHLY FEE APPLICATION OF BINGHAM
McCUTCHEM LLP, AS SUCCESSOR IN INTEREST TO MCKEE NELSON LLP, FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS SPECIAL TAX COUNSEL TO DEBTORS FOR THE PERIOD
FROM JULY 1, 2009 THROUGH JULY 31, 2009**

Name of Applicant: Bingham McCutchen LLP (as
Successor in Interest to 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: July 1 through 31, 2009

Amount of Compensation sought as actual,
reasonable and necessary: \$125,014.00
(80% of which is \$100,011.20)

Amount of Expense Reimbursement sought
as actual, reasonable and necessary: \$5,194.89

This is (a)n: X Monthly Interim Final Application

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 total time expended for preparing this Application is not included in this Application because Bingham McCutchen expended that time after July 31, 2009.

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 6/23/2009 [Docket No. 1214]	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
6/26/2009 [Docket No. 1232] Certificate of No Objection 7/28/2009 [Docket No. 1407]	5/1/09-5/31/09	\$133,070.75	\$1,994.71	\$106,456.60	\$1,994.71
7/27/09 [Docket No. 1394]	6/1/09-6/30/09	\$156,364.25	\$12,061.42		

**Summary of Professionals
July 1, 2009 through July 30, 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.	4.00	895.00	3,580.00
Buch, Ronald L.	Partner, joined the firm in 2001. Member of the District of Columbia Bar since 1996.	2.00	780.00	1,560.00
Goldman, Gerald	Of Counsel, joined the firm in 2000. Member of the District of Columbia Bar since 1968.	6.00	995.00	5,970.00
Leyva, Natan	Partner, joined the firm in 2006. Member of the District of Columbia Bar since 2001 and the New York Bar since 2000.	0.20	760.00	152.00
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.	19.00	895.00	17,005.00
Total Partners and Of Counsel		31.20		\$28,267.00

Name of Professional	Position, Year joined the Firm, Bar Membership	Total Hours Billed	Hourly Billing Rate	Total Compensation
ASSOCIATES AND STAFF ATTORNEYS:				
Laughlin, Anne M.	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2009 and the Michigan Bar since 2008.	107.70	440.00	47,388.00
Margulies, Oren	Associate, joined the firm in 2008. Member of the District of Columbia Bar since 2007 and the Maryland Bar since 2006.	20.90	510.00	10,659.00
Otero, Kevin	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2008 and the New York Bar since 2005.	26.00	590.00	15,340.00
Pai, Sarah	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2009 and the Texas Bar since 2007.	5.40	440.00	2,376.00
Rankin, Kiara	Associate, joined the firm in 2007. Member of the District of Columbia Bar since 2009, New York Bar since 2008, and New Jersey State Bar since 2007.	7.70	440.00	3,388.00
Sheckler, John	Staff Attorney, joined the firm in 2008. Member of the District of Columbia Bar since 2007 and the New York Bar since 2000.	0.30	355.00	106.50
Stults, Kevin R.	Associate, joined the firm in 2006. Member of the District of Columbia Bar since 2006 and the Virginia Bar since 2005.	2.70	560.00	1,512.00
Total Associates and Staff Attorneys		170.70		\$80,769.50

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.	0.50	325.00	162.50
Campbell, Chad W.	Litigation Support Specialist, joined the firm in 2008.	37.50	280.00	10,500.00
Currin, Alan	Litigation Support Manager, joined the firm in 2007.	1.10	325.00	357.50
Hensel, Jeannie H.	Practice Support Consultant, joined the firm in 2005.	7.80	325.00	2,535.00
Owens, Angela M.	Paralegal, joined the firm in 2007.	9.50	255.00	2,422.50
Total Paraprofessionals		56.40		\$15,977.50

Professionals	Total Hours Billed	Total Compensation
Partners and Of Counsel	31.20	28,267.00
Associates and Staff Attorneys	170.70	80,769.50
Paraprofessionals	56.40	15,977.50
Total	258.30	\$125,014.00
Blended Attorney Rate	\$540.05	

**Compensation by Project Category
July 1, 2009 through July 30, 2009**

Project Name	Total Hours	Total Fees
Affirmative Case Development	52.80	29,790.00
Audit Representation	186.00	87,775.00
Case Administration	19.50	7,449.00
Total	258.30	\$125,014.00

**Summary of Expenses
July 1, 2009 through July 30, 2009**

Expense Category	Expense Amount
Other Legal Research	\$35.76
Out of Town Travel	\$5,159.13
Total	\$5,194.89

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

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<i>In re</i>	:
	:
WASHINGTON MUTUAL, INC., <u>et al.</u> , ¹	:
	:
Debtors.	:
	:
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Chapter 11

Case No. 08-12229 (MFW)

(Jointly Administered)

Objection Deadline:

September 16, 2009 at 4:00 p.m. (EDT)

**EIGHTH MONTHLY FEE APPLICATION OF BINGHAM McCUTCHEN LLP, AS
SUCCESSOR IN INTEREST TO McKEE NELSON LLP, FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS SPECIAL TAX COUNSEL TO DEBTORS FOR THE PERIOD
FROM JULY 1, 2009 THROUGH JULY 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], Bingham McCutchen LLP (“Bingham”), as successor in interest to McKee Nelson LLP (“McKee”), special tax counsel for the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby files this eighth monthly fee application (the

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.

“Application”) for the allowance of interim compensation for professional services rendered in the aggregate of \$125,014.00 (80% of which is \$100,011.20) (the “Fee Amount”) and reimbursement for actual and necessary expenses incurred in the aggregate of \$5,194.89 (the “Expense Amount”) for the period commencing July 1, 2009 through and including July 31, 2009 (the “Fee Period”). In support of the Application, Bingham 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.”

4. McKee combined with Bingham effective as of August 1, 2009. As a result of the combination, all of the McKee attorneys who have represented the Debtors in their chapter 11 cases are now attorneys at Bingham.

5. The Debtors have asked Bingham to continue McKee's work on behalf of the Debtors. In this regard, on August 13, 2009, the Debtors filed an Application Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code for Authorization to Employ Bingham McCutchen LLP, *nunc pro tunc* to August 1, 2009 [Docket No. 1492].

Jurisdiction

6. 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

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

8. 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. Neither McKee nor Bingham has received payment or 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 Bingham and any other person, other than members of the firm, for the sharing of compensation received for services rendered in these chapter 11 cases.

9. During the Fee Period, McKee maintained 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

10. During the Fee Period, McKee provided professional services to the Debtors regarding the tax controversy matters for which McKee was employed. Specifically, McKee further developed the Debtors' affirmative case, 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") and other current audits by the Internal Revenue Service (the "IRS"), and performed all of the other professional services that are described in this Application.

11. 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 258.30 recorded hours. Of the aggregate time expended, 31.20 hours were expended by partners and of counsel, 170.70 hours were expended by associates and staff attorneys, and 56.40 hours were expended by paraprofessionals. McKee's blended hourly rate for attorney services provided during the Fee Period was \$540.05.

12. 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 charged for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates McKee charged for professional and paraprofessional services rendered in comparable non-bankruptcy related matters.

13. Bingham 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.

14. 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, including 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 \$29,790.00 on account of 52.80 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 producing 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, advisors, and the IRS. The total fees sought under this Task Code for the Fee Period are \$87,775.00 on account of 186.00 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 seventh 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 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 \$7,449.00 on account of 19.50 hours.

15. 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.

16. Pursuant to section 330 of the Bankruptcy Code, Bingham 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

17. 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. Bingham seeks reimbursement in this Application for other legal research and out-of-town travel.

18. Other reimbursable expenses that Bingham may bill for in the future, whether performed by Bingham in-house or through a third-party vendor, include, but are not limited to, photocopies, legal research, consulting fees, and overtime and overtime meals. In

accordance with the UST Guidelines, Bingham has not requested reimbursement of expenses related to overhead charges, such as secretarial services and proofreading.

19. 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.

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

21. McKee disbursed \$5,194.89 as expenses incurred in providing professional services during the Fee Period. McKee 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

22. 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).

23. Bingham 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 served as counsel. Bingham 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.

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

25. The services rendered by McKee in these chapter 11 cases during the Fee Period were necessary and beneficial to the Debtors' estates and were 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

26. 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 Bingham 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, Bingham reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

Notice

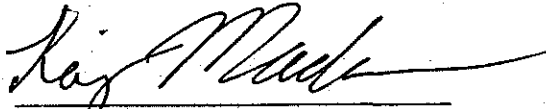
27. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Application has been provided to: (i) Washington Mutual, Inc., c/o Alvarez and

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 Bingham respectfully requests that the Court enter an order (i) granting the Application and authorizing allowance of compensation in the aggregate of \$125,014.00 (80% of which is \$100,011.20) for professional services rendered and \$5,194.89 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 Bingham'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 Bingham such other and further relief as it deems just and proper.

Dated: August 27, 2009
Washington, D.C.



Rajiv Madan, Esq.
BINGHAM McCUTCHEN 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, Bingham McCutchen LLP ("Bingham"), as successor in interest to McKee Nelson LLP ("McKee"), special tax counsel to the Debtors, and am admitted to practice law in the District of Columbia.

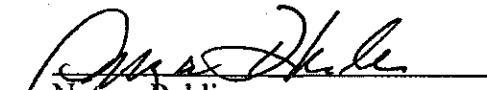
2. I have personally performed many of the legal services rendered by McKee and am familiar with the work performed on behalf of the Debtors by McKee professionals and paraprofessionals. All of the services for which compensation is sought by Bingham were performed for and on behalf of the Debtors and 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.



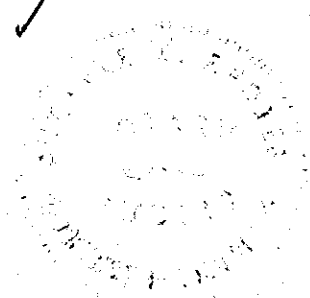
Rajiv Madan, Esq.
Partner
Bingham McCutchen LLP

SWORN TO AND SUBSCRIBED before
me this 27th day of August, 2009



Notary Public
My Commission Expires:

SUZANNE W. RHODES
Notary Public, District of Columbia
My Commission Expires July 14, 2011



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

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

Debtors.

**NOTICE OF EIGHTH MONTHLY FEE
APPLICATION OF BINGHAM MCCUTCHEN LLP, AS
SUCCESSOR INTEREST TO MCKEE NELSON LLP**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (the “Debtors”) have today filed the attached *Eighth Monthly Fee Application of Bingham McCutchen LLP, as successor in interest to McKee Nelson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Special Tax Counsel to Debtors for the Period from July 1, 2009 through July 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 **September 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: August 27, 2009
Wilmington, Delaware

Respectfully submitted,



Mark D. Collins (No. 2981)
Chun I. Jang (No. 4790)
Lee E. Kaufman (No. 4877)
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– and –

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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
7/1/2009	Goldman, Gerald	Research and analysis related to drafting [REDACTED]	0.30	298.50
7/2/2009	Goldman, Gerald	Draft [REDACTED]	1.00	995.00
7/7/2009	Campbell, Chad W.	Technical management of factual record	1.60	448.00
7/9/2009	Bowers, Chris	Research [REDACTED]	0.50	447.50
7/9/2009	Owens, Angela M.	Technical management of factual record	2.30	586.50
7/13/2009	Goldman, Gerald	Draft [REDACTED]	0.60	597.00
7/13/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	3.00	1530.00
7/14/2009	Goldman, Gerald	Draft [REDACTED]	0.80	796.00
7/14/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	2.50	1275.00
7/15/2009	Goldman, Gerald	Draft [REDACTED]	0.90	895.50
7/15/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	3.00	1530.00
7/16/2009	Goldman, Gerald	Draft [REDACTED]	1.00	995.00
7/16/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	3.70	1887.00
7/17/2009	Bowers, Chris	Review research [REDACTED]	0.30	268.50
7/17/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	1.50	765.00
7/20/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	1.50	765.00
7/21/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	0.50	255.00
7/21/2009	Otero, Kevin	Review and analysis of [REDACTED]	2.70	1593.00
7/22/2009	Owens, Angela M.	Assist C. Bowers with [REDACTED]	0.50	127.50
7/23/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	1.50	765.00
7/23/2009	Otero, Kevin	Further work on [REDACTED]	2.20	1298.00
7/24/2009	Campbell, Chad W.	Technical management of factual record	1.00	280.00
7/24/2009	Margulies, Oren P.	Research and summarize legal issues [REDACTED]	3.70	1887.00
7/27/2009	Otero, Kevin	Further review of [REDACTED]	1.40	826.00
7/28/2009	Campbell, Chad W.	Technical management of factual record	2.00	560.00
7/28/2009	Goldman, Gerald	Draft [REDACTED]	0.50	497.50
7/28/2009	Otero, Kevin	Further work on [REDACTED]	2.90	1711.00
7/29/2009	Goldman, Gerald	Edit [REDACTED] and e-mail same to team	0.90	895.50
7/29/2009	Otero, Kevin	Review [REDACTED] for affirmative case development	4.50	2655.00
7/30/2009	Otero, Kevin	Perform factual and legal analysis related to [REDACTED]	2.00	1180.00
7/31/2009	Otero, Kevin	Further work on [REDACTED]	2.00	1180.00
Total:			52.80	\$29,790.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
7/1/2009	Campbell, Chad W.	Technical management of factual record	0.80	224.00
7/1/2009	Madan, Rajiv	Review notes in preparation for telephone conference	0.30	268.50
7/1/2009	Madan, Rajiv	Office conference with K. Stults regarding follow-up to [REDACTED]	0.40	358.00
7/1/2009	Madan, Rajiv	Telephone conference with C. Smith (WaMu), J. Carreon (WaMu) and C. Brouwer (WaMu) regarding [REDACTED]	0.90	805.50
7/1/2009	Rankin, Kiara L.	Research and draft memo regarding [REDACTED]	3.50	1,540.00
7/1/2009	Stults, Kevin R.	Office conference with R. Madan regarding [REDACTED]	0.40	224.00
7/2/2009	Madan, Rajiv	Office conference with K. Stults regarding [REDACTED]	0.20	179.00
7/2/2009	Madan, Rajiv	E-mail exchanges regarding [REDACTED] and review of [REDACTED]	0.50	447.50
7/2/2009	Madan, Rajiv	Draft [REDACTED]	0.70	626.50
7/2/2009	Madan, Rajiv	Analyze [REDACTED] and draft letter regarding same	0.80	716.00
7/2/2009	Owens, Angela M.	Assist K. Stults regarding [REDACTED]	0.30	76.50
7/2/2009	Pai, Sarah Pendergraft	Meet with K. Stults to discuss [REDACTED] to respond to IDR	0.70	308.00
7/2/2009	Pai, Sarah Pendergraft	Create [REDACTED] regarding JITSIC IDR	1.20	528.00
7/2/2009	Rankin, Kiara L.	Research and draft memo regarding [REDACTED]	1.50	660.00
7/2/2009	Stults, Kevin R.	Revise [REDACTED]	0.70	392.00
7/2/2009	Stults, Kevin R.	Confer with R. Madan regarding [REDACTED]	0.20	112.00
7/2/2009	Stults, Kevin R.	Office conference with S. Pai regarding [REDACTED]	0.70	392.00
7/6/2009	Bowers, Chris	Review K. Otero's write-up of [REDACTED]	0.30	268.50
7/6/2009	Laughlin, Anne M.	Confer with J. Sheckler regarding [REDACTED]	0.20	88.00
7/6/2009	Laughlin, Anne M.	Confer with R. Madan regarding [REDACTED]	0.20	88.00
7/6/2009	Laughlin, Anne M.	Review and revise [REDACTED]	0.30	132.00
7/6/2009	Laughlin, Anne M.	Review [REDACTED]	1.30	572.00
7/6/2009	Madan, Rajiv	Office conference with A. Laughlin regarding [REDACTED]	0.20	179.00
7/6/2009	Madan, Rajiv	Revise [REDACTED]	0.80	716.00
7/6/2009	Madan, Rajiv	Draft [REDACTED]	1.10	984.50
7/6/2009	Sheckler, John	[REDACTED]	0.10	35.50
7/6/2009	Sheckler, John	Meet with A. Laughlin regarding [REDACTED]	0.20	71.00
7/7/2009	Campbell, Chad W.	Confer with A. Currin and A. Laughlin regarding technical management of factual record	0.20	56.00
7/7/2009	Currin, Alan	Confer with A. Laughlin and C. Campbell regarding technical management of factual record	0.20	65.00
7/7/2009	Laughlin, Anne M.	Confer with A. Currin and C. Campbell regarding technical management of factual record	0.20	88.00
7/7/2009	Laughlin, Anne M.	Confer with A. Owens regarding [REDACTED]	0.20	88.00
7/7/2009	Laughlin, Anne M.	Review [REDACTED] and e-mail team regarding same	0.30	132.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
7/7/2009	Laughlin, Anne M.	Draft [REDACTED]	0.30	132.00
7/7/2009	Laughlin, Anne M.	Review and revise [REDACTED]	0.90	396.00
7/7/2009	Laughlin, Anne M.	Review [REDACTED]	3.70	1,628.00
7/7/2009	Madan, Rajiv	Revise [REDACTED]	0.30	268.50
7/7/2009	Owens, Angela M.	Confer with A. Laughlin regarding [REDACTED]	0.20	51.00
7/7/2009	Owens, Angela M.	Review and comment on [REDACTED]	0.30	76.50
7/7/2009	Owens, Angela M.	Organize documents [REDACTED]	0.30	76.50
7/8/2009	Campbell, Chad W.	Technical management of factual record	2.80	784.00
7/8/2009	Laughlin, Anne M.	E-mail C. Campbell regarding technical management of factual record	0.10	44.00
7/8/2009	Laughlin, Anne M.	Review and revise [REDACTED]	0.20	88.00
7/8/2009	Laughlin, Anne M.	Draft [REDACTED]	0.50	220.00
7/8/2009	Laughlin, Anne M.	Review and revise [REDACTED]	0.70	308.00
7/8/2009	Laughlin, Anne M.	Review [REDACTED]	4.80	2,112.00
7/8/2009	Madan, Rajiv	Discuss [REDACTED] with K. Stults	0.30	268.50
7/8/2009	Madan, Rajiv	Office conference with S. Pai regarding [REDACTED]	0.30	268.50
7/8/2009	Madan, Rajiv	Revise [REDACTED]	0.30	268.50
7/8/2009	Madan, Rajiv	Telephone conference with C. Brouwer (WAMU) regarding [REDACTED]	0.40	358.00
7/8/2009	Madan, Rajiv	Draft [REDACTED]	1.10	984.50
7/8/2009	Owens, Angela M.	Discuss [REDACTED] with K. Stults	0.20	51.00
7/8/2009	Owens, Angela M.	Draft [REDACTED] per K. Stults	0.30	76.50
7/8/2009	Pai, Sarah Pendergraft	Review A. Laughlin's edits to [REDACTED]	0.30	132.00
7/8/2009	Pai, Sarah Pendergraft	Confer with R. Madan regarding [REDACTED]	0.30	132.00
7/8/2009	Pai, Sarah Pendergraft	Review and edit [REDACTED]	1.10	484.00
7/8/2009	Pai, Sarah Pendergraft	Review, revise and circulate [REDACTED] to client	1.30	572.00
7/8/2009	Stults, Kevin R.	Discuss [REDACTED] with A. Owens	0.20	112.00
7/8/2009	Stults, Kevin R.	Finalize [REDACTED]	0.20	112.00
7/8/2009	Stults, Kevin R.	Discuss [REDACTED] with R. Madan	0.30	168.00
7/9/2009	Campbell, Chad W.	Confer with A. Laughlin regarding technical management of factual record	0.10	28.00
7/9/2009	Campbell, Chad W.	Meet with A. Laughlin and A. Owens regarding [REDACTED]	0.50	140.00
7/9/2009	Campbell, Chad W.	Technical management of factual record	2.10	588.00
7/9/2009	Laughlin, Anne M.	Confer with C. Campbell regarding technical management of factual record	0.10	44.00
7/9/2009	Laughlin, Anne M.	Follow up conference with R. Madan regarding [REDACTED]	0.20	88.00
7/9/2009	Laughlin, Anne M.	Prepare [REDACTED]	0.30	132.00
7/9/2009	Laughlin, Anne M.	Telephone conference with R. Madan and I. McAuliffe (IRS) regarding privilege issue	0.30	132.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
7/9/2009	Laughlin, Anne M.	Meet with C. Campbell and A. Owens regarding [REDACTED]	0.50	220.00
7/9/2009	Laughlin, Anne M.	Review [REDACTED]	0.80	352.00
7/9/2009	Laughlin, Anne M.	Review [REDACTED]	4.60	2,024.00
7/9/2009	Madan, Rajiv	Confer with A. Laughlin regarding [REDACTED]	0.20	179.00
7/9/2009	Madan, Rajiv	Telephone conference with A. Laughlin (in part) and I. McAuliffe (IRS)	0.40	358.00
7/9/2009	Madan, Rajiv	Review [REDACTED]	0.40	358.00
7/9/2009	Madan, Rajiv	Review and revise [REDACTED]	0.60	537.00
7/9/2009	Owens, Angela M.	Meet with A. Laughlin and C. Campbell to discuss technical management of factual record	0.50	127.50
7/10/2009	Campbell, Chad W.	Confer with A. Laughlin regarding technical management of factual record	0.40	112.00
7/10/2009	Campbell, Chad W.	Technical management of factual record	2.50	700.00
7/10/2009	Currin, Alan	Review [REDACTED]	0.50	162.50
7/10/2009	Laughlin, Anne M.	Review with R. Madan [REDACTED]	0.20	88.00
7/10/2009	Laughlin, Anne M.	Confer with C. Campbell regarding technical management of factual record	0.40	176.00
7/10/2009	Madan, Rajiv	Office conference with A. Laughlin regarding [REDACTED]	0.20	179.00
7/10/2009	Madan, Rajiv	Review and revise [REDACTED]	0.60	537.00
7/11/2009	Laughlin, Anne M.	Draft [REDACTED]	0.50	220.00
7/11/2009	Laughlin, Anne M.	Review [REDACTED]	5.70	2,508.00
7/12/2009	Laughlin, Anne M.	Review [REDACTED]	5.90	2,596.00
7/13/2009	Campbell, Chad W.	Technical management of factual record	2.20	616.00
7/13/2009	Laughlin, Anne M.	Confer with R. Madan regarding [REDACTED]	0.10	44.00
7/13/2009	Laughlin, Anne M.	[REDACTED]	0.20	88.00
7/13/2009	Laughlin, Anne M.	Draft e-mail to C. Campbell regarding [REDACTED]	0.30	132.00
7/13/2009	Laughlin, Anne M.	Review [REDACTED]	3.60	1,584.00
7/13/2009	Madan, Rajiv	Revise [REDACTED]	0.10	89.50
7/13/2009	Madan, Rajiv	Confer with A. Laughlin regarding [REDACTED]	0.10	89.50
7/14/2009	Buch, Ronald L.	Review [REDACTED]	0.50	390.00
7/14/2009	Campbell, Chad W.	Confer with A. Laughlin regarding technical management of factual record	0.10	28.00
7/14/2009	Campbell, Chad W.	Technical management of factual record	1.60	448.00
7/14/2009	Laughlin, Anne M.	Confer with C. Campbell regarding technical management of factual record	0.10	44.00
7/14/2009	Laughlin, Anne M.	Review and revise [REDACTED]	6.20	2,728.00
7/14/2009	Madan, Rajiv	E-mail exchange regarding [REDACTED]	0.30	268.50

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
7/15/2009	Campbell, Chad W.	Technical management of factual record	1.90	532.00
7/15/2009	Laughlin, Anne M.	Review and revise [REDACTED]	3.00	1,320.00
7/15/2009	Owens, Angela M.	Organize audit documentation	0.30	76.50
7/16/2009	Campbell, Chad W.	Technical management of factual record	2.60	728.00
7/16/2009	Laughlin, Anne M.	Review and revise [REDACTED]	3.10	1,364.00
7/17/2009	Campbell, Chad W.	Technical management of factual record	1.10	308.00
7/17/2009	Laughlin, Anne M.	Meet with R. Madan to [REDACTED]	0.60	264.00
7/17/2009	Laughlin, Anne M.	Finalize [REDACTED]	1.00	440.00
7/17/2009	Madan, Rajiv	Confer with A. Laughlin regarding [REDACTED]	0.60	537.00
7/20/2009	Buch, Ronald L.	Prepare for call with [REDACTED] regarding [REDACTED]	0.40	312.00
7/20/2009	Buch, Ronald L.	Call with [REDACTED] regarding [REDACTED]	0.60	468.00
7/20/2009	Campbell, Chad W.	Technical management of factual record	1.10	308.00
7/20/2009	Laughlin, Anne M.	Meet with K. Otero to review status of matter	0.30	132.00
7/20/2009	Laughlin, Anne M.	Finalize [REDACTED]	4.10	1,804.00
7/20/2009	Madan, Rajiv	Telephone conference with [REDACTED] regarding [REDACTED]	0.60	537.00
7/20/2009	Madan, Rajiv	Review [REDACTED] and attend internal meeting regarding same	0.90	805.50
7/20/2009	Otero, Kevin	Confer with A. Laughlin regarding status of matter	0.30	177.00
7/21/2009	Bowers, Chris	Review [REDACTED]	1.00	895.00
7/21/2009	Bowers, Chris	Participate in call with [REDACTED] regarding [REDACTED]	1.00	895.00
7/21/2009	Madan, Rajiv	Teleconference with K. Otero and C. Brouwer (WaMu) regarding [REDACTED]	0.50	447.50
7/21/2009	Madan, Rajiv	Teleconference with [REDACTED] regarding [REDACTED]	1.00	895.00
7/21/2009	Otero, Kevin	Participate in call with client and R. Madan regarding [REDACTED]	0.50	295.00
7/21/2009	Otero, Kevin	Participate in call with [REDACTED] regarding [REDACTED]	1.00	590.00
7/21/2009	Owens, Angela M.	Organize audit documents	0.30	76.50
7/21/2009	Rankin, Kiara L.	Research regarding [REDACTED]	0.50	220.00
7/21/2009	Rankin, Kiara L.	Legal research relating to [REDACTED]	0.50	220.00
7/21/2009	Rankin, Kiara L.	Discuss issues regarding [REDACTED] with R. Madan, R. Buch, K. Otero and [REDACTED]	1.00	440.00
7/22/2009	Campbell, Chad W.	Confer with A. Laughlin regarding [REDACTED]	0.20	56.00
7/22/2009	Campbell, Chad W.	Technical management of factual record	1.00	280.00
7/22/2009	Laughlin, Anne M.	Confer with C. Campbell regarding [REDACTED]	0.20	88.00
7/22/2009	Laughlin, Anne M.	Meet with K. Otero to [REDACTED]	1.40	616.00
7/22/2009	Laughlin, Anne M.	Draft [REDACTED]	2.50	1,100.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
7/22/2009	Otero, Kevin	Confer with K. Rankin regarding [REDACTED]	0.40	236.00
7/22/2009	Otero, Kevin	Draft [REDACTED]	0.60	354.00
7/22/2009	Otero, Kevin	Confer with A. Laughlin regarding [REDACTED]	1.40	826.00
7/22/2009	Rankin, Kiara L.	Revise [REDACTED]	0.30	132.00
7/22/2009	Rankin, Kiara L.	Confer with K. Otero regarding [REDACTED]	0.40	176.00
7/23/2009	Bowers, Chris	Review [REDACTED]	0.20	179.00
7/23/2009	Campbell, Chad W.	Technical management of factual record	1.80	504.00
7/23/2009	Laughlin, Anne M.	Telephone conference with I. McAuliffe (IRS) regarding document issues	0.10	44.00
7/23/2009	Laughlin, Anne M.	Prepare for [REDACTED]	0.10	44.00
7/23/2009	Laughlin, Anne M.	Draft [REDACTED]	0.20	88.00
7/23/2009	Laughlin, Anne M.	Telephone conference with R. Madan, K. Otero and I. McAuliffe (IRS) regarding timeline for supplemental production and amended privilege logs	0.20	88.00
7/23/2009	Laughlin, Anne M.	Follow-up e-mail to R. Madan and K. Otero regarding [REDACTED]	0.20	88.00
7/23/2009	Laughlin, Anne M.	Prepare [REDACTED]	3.00	1,320.00
7/23/2009	Laughlin, Anne M.	Review [REDACTED]	5.10	2,244.00
7/23/2009	Madan, Rajiv	Telephone conference with I. McAuliffe (IRS), K. Otero and A. Laughlin	0.20	179.00
7/23/2009	Madan, Rajiv	Review [REDACTED]	0.50	447.50
7/23/2009	Otero, Kevin	Telephone conference with R. Madan, A. Laughlin and I. McAuliffe (IRS)	0.20	118.00
7/24/2009	Bowers, Chris	Teleconference with [REDACTED] regarding [REDACTED]	0.20	179.00
7/24/2009	Buch, Ronald L.	Review and revise [REDACTED]	0.20	156.00
7/24/2009	Buch, Ronald L.	Meet with K. Otero regarding [REDACTED]	0.30	234.00
7/24/2009	Campbell, Chad W.	Confer with A. Laughlin regarding [REDACTED]	0.20	56.00
7/24/2009	Campbell, Chad W.	Confer with A. Laughlin regarding [REDACTED]	0.20	56.00
7/24/2009	Campbell, Chad W.	Technical management of factual record	1.90	532.00
7/24/2009	Currin, Alan	Finalize [REDACTED]	0.30	97.50
7/24/2009	Laughlin, Anne M.	Confer with C. Campbell regarding [REDACTED]	0.20	88.00
7/24/2009	Laughlin, Anne M.	Confer with C. Campbell regarding [REDACTED]	0.20	88.00
7/24/2009	Laughlin, Anne M.	Draft [REDACTED]	0.70	308.00
7/24/2009	Laughlin, Anne M.	Draft [REDACTED]	3.80	1,672.00
7/24/2009	Madan, Rajiv	Telephone conference with [REDACTED] and [REDACTED]	0.50	447.50

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
		C. Bowers		
7/24/2009	Otero, Kevin	Confer with R. Buch regarding [REDACTED]	0.30	177.00
7/24/2009	Otero, Kevin	Further work on [REDACTED] and confer with R. Buch regarding same	0.40	236.00
7/26/2009	Otero, Kevin	Draft [REDACTED]	0.50	295.00
7/27/2009	Bohls, Dawn	Research to locate [REDACTED] for K. Otero	0.50	162.50
7/27/2009	Bowers, Chris	Confer with N. Leyva regarding [REDACTED]	0.10	89.50
7/27/2009	Bowers, Chris	Review [REDACTED]	0.40	358.00
7/27/2009	Laughlin, Anne M.	Finalize [REDACTED]	0.20	88.00
7/27/2009	Laughlin, Anne M.	Follow up conference call with C. Brouwer (WAMU), J. Carreon (Alvarez), R. Madan and K. Otero regarding [REDACTED]	0.40	176.00
7/27/2009	Laughlin, Anne M.	Telephone conference with C. Nakano (IRS), J. Carreon (Alvarez), R. Madan, K. Otero and C. Brouwer (WAMU) regarding scheduling	0.60	264.00
7/27/2009	Laughlin, Anne M.	Draft [REDACTED]	4.30	1,892.00
7/27/2009	Leyva, Natan J.	Review [REDACTED]	0.10	76.00
7/27/2009	Leyva, Natan J.	Confer with C. Bowers regarding [REDACTED]	0.10	76.00
7/27/2009	Madan, Rajiv	Finalize and send letter to IRS	0.20	179.00
7/27/2009	Madan, Rajiv	Follow up conference call with C. Brouwer (WAMU), J. Carreon (Alvarez), K. Otero and A. Laughlin regarding [REDACTED]	0.40	358.00
7/27/2009	Madan, Rajiv	Telephone conference with IRS, WAMU team and McKee Nelson team regarding scheduling	0.60	537.00
7/27/2009	Madan, Rajiv	Telephone conference with C. Brouwer (WAMU) [REDACTED]	0.60	537.00
7/27/2009	Otero, Kevin	Follow-up conference call with C. Brouwer (WAMU), J. Carreon (Alvarez), R. Madan and A. Laughlin regarding [REDACTED]	0.40	236.00
7/27/2009	Otero, Kevin	Partial attendance on call with R. Madan and C. Brouwer (WAMU) regarding [REDACTED]	0.50	295.00
7/27/2009	Otero, Kevin	Telephone conference with C. Nakano (IRS), J. Carreon (Alvarez), R. Madan, A. Laughlin, and C. Brouwer (WAMU) regarding scheduling	0.60	354.00
7/27/2009	Owens, Angela M.	Assist in sending updated production CDs to IRS	0.50	127.50
7/27/2009	Pai, Sarah Pendergraft	Participate on call with R. Madan, IRS, McKee Nelson team, and WAMU team regarding scheduling	0.50	220.00
7/28/2009	Campbell, Chad W.	Confer with A. Currin and A. Laughlin regarding [REDACTED]	0.10	28.00
7/28/2009	Currin, Alan	Confer with A. Laughlin and C. Campbell regarding [REDACTED]	0.10	32.50
7/28/2009	Laughlin, Anne M.	Confer with A. Currin and C. Campbell regarding [REDACTED]	0.10	44.00
7/28/2009	Laughlin, Anne M.	Draft [REDACTED]	7.80	3,432.00
7/28/2009	Otero, Kevin	Further analyze [REDACTED]	0.50	295.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
7/29/2009	Campbell, Chad W.	Confer with A. Laughlin regarding [REDACTED]	0.50	140.00
7/29/2009	Campbell, Chad W.	Technical management of factual record	1.60	448.00
7/29/2009	Laughlin, Anne M.	Review [REDACTED]	0.30	132.00
7/29/2009	Laughlin, Anne M.	Confer with C. Campbell regarding [REDACTED]	0.50	220.00
7/29/2009	Laughlin, Anne M.	Draft [REDACTED]	7.40	3,256.00
7/29/2009	Owens, Angela M.	Review and prepare for attorney review [REDACTED]	0.20	51.00
7/30/2009	Campbell, Chad W.	Confer with A. Laughlin regarding [REDACTED]	0.20	56.00
7/30/2009	Campbell, Chad W.	Technical management of factual record	1.40	392.00
7/30/2009	Laughlin, Anne M.	Confer with A. Owens and K. Otero regarding [REDACTED]	0.20	88.00
7/30/2009	Laughlin, Anne M.	Confer with C. Campbell regarding [REDACTED]	0.20	88.00
7/30/2009	Laughlin, Anne M.	Meet with R. Madan to [REDACTED]	0.40	176.00
7/30/2009	Laughlin, Anne M.	Review [REDACTED]	1.00	440.00
7/30/2009	Madan, Rajiv	Confer with A. Laughlin regarding [REDACTED]	0.40	358.00
7/30/2009	Otero, Kevin	Confer with A. Owens and A. Laughlin regarding [REDACTED]	0.20	118.00
7/30/2009	Owens, Angela M.	Confer with A. Laughlin and K. Otero regarding [REDACTED]	0.20	51.00
7/30/2009	Owens, Angela M.	Review and prepare [REDACTED]	0.20	51.00
7/31/2009	Campbell, Chad W.	Technical management of factual record	3.50	980.00
7/31/2009	Campbell, Chad W.	Confer with A. Laughlin regarding [REDACTED]	0.30	84.00
7/31/2009	Laughlin, Anne M.	Finalize [REDACTED]	0.40	176.00
7/31/2009	Laughlin, Anne M.	Confer with C. Campbell regarding [REDACTED]	0.30	132.00
7/31/2009	Laughlin, Anne M.	Review and revise [REDACTED]	1.90	836.00
Total:			186.00	\$87,775.00

Task Code: CA - Case Administration

Date	TKP	Description	Hours	Fees
7/6/2009	Laughlin, Anne M.	Billing administration	0.50	220.00
7/6/2009	Laughlin, Anne M.	Draft second interim fee application request	0.80	352.00
7/6/2009	Laughlin, Anne M.	Prepare unredacted time entries for court's review of second interim fee application request	0.80	352.00
7/7/2009	Laughlin, Anne M.	Billing administration	0.20	88.00
7/9/2009	Hensel, Jeannie H.	Assist S. Greer with retention application issues	0.80	260.00
7/9/2009	Laughlin, Anne M.	E-mail C. Greer (RLF) second interim fee application request and unredacted time and expense entries for Judge Walrath's review	0.10	44.00
7/9/2009	Laughlin, Anne M.	Telephone conference with A. Irgens (RLF) regarding second interim fee application request and revise same per telephone call	0.10	44.00
7/9/2009	Laughlin, Anne M.	Review and revise second interim fee application request and e-mail same to R. Madan	0.30	132.00
7/13/2009	Laughlin, Anne M.	Billing administration	0.50	220.00
7/14/2009	Hensel, Jeannie H.	Initial review of June time entries	0.90	292.50
7/16/2009	Hensel, Jeannie H.	Billing administration	0.50	162.50
7/20/2009	Hensel, Jeannie H.	Prepare draft fee statement and motion	0.50	162.50
7/21/2009	Hensel, Jeannie H.	Prepare draft fee statement and motion	5.10	1657.50
7/22/2009	Laughlin, Anne M.	Confer with A. Owens regarding seventh monthly fee application	0.20	88.00
7/22/2009	Laughlin, Anne M.	Review and revise seventh monthly fee application	2.50	1100.00
7/22/2009	Owens, Angela M.	Confer with A. Laughlin regarding seventh monthly fee application	0.20	51.00
7/23/2009	Laughlin, Anne M.	Confer with A. Owens regarding finalizing seventh monthly fee application	0.30	132.00
7/23/2009	Owens, Angela M.	Review original retention application per S. Greer	0.20	51.00
7/23/2009	Owens, Angela M.	Confer with A. Laughlin regarding finalizing seventh monthly fee application	0.30	76.50
7/23/2009	Owens, Angela M.	Review and edit seventh monthly fee application	1.30	331.50
7/24/2009	Owens, Angela M.	Additional edits to seventh monthly fee application	0.20	51.00
7/27/2009	Laughlin, Anne M.	Draft e-mail to C. Brouwer and C. Smith (WAMU) regarding bills	0.10	44.00
7/27/2009	Laughlin, Anne M.	Final review and revision of seventh monthly fee application	0.20	88.00
7/27/2009	Laughlin, Anne M.	Confer with A. Owens regarding finalization of seventh monthly fee application	0.20	88.00
7/27/2009	Laughlin, Anne M.	Meet with R. Madan and A. Owens to finalize seventh monthly fee application	0.50	220.00
7/27/2009	Madan, Rajiv	Meet with A. Laughlin and A. Owens to finalize seventh monthly fee application	0.50	447.50
7/27/2009	Owens, Angela M.	Confer with A. Laughlin regarding finalization of seventh monthly fee application	0.20	51.00
7/27/2009	Owens, Angela M.	Meet with R. Madan and A. Laughlin to finalize seventh monthly fee application	0.50	127.50
7/30/2009	Otero, Kevin	Review and revise retention application affidavit	0.50	295.00
7/31/2009	Laughlin, Anne M.	Review and comment on supplemental declaration	0.50	220.00
Total:			19.50	\$7,449.00

EXHIBIT C

Expenses

Expenses**Task Code: AR - Audit Representation**

Date	TKP	Description	Cost
Out of Town Travel			
6/7/2009	RM	Lodging for R. Madan [REDACTED] from 6/7/09 thru 6/9/09	412.80
		Round trip airfare for R. Madan from Washington DC to [REDACTED]	
6/7/2009	RM	[REDACTED]	2,411.29
6/7/2009	CPB	Lodging for C. Bowers [REDACTED] from 6/7/09 thru 6/9/09	207.90
6/7/2009	NJL	Lodging for N. Leyva [REDACTED] from 6/7/09 thru 6/9/09	439.52
6/7/2009	NJL	Meal while on travel for N. Leyva	19.38
6/8/2009	RM	Beverages for N. Leyva and client group at [REDACTED]	73.80
6/8/2009	RM	Beverages at [REDACTED]	26.72
		Deposit for dinner at [REDACTED] for C. Bowers, R. Madan, S. Pai, K. Otero, N. Leyva, and client group	283.03
6/8/2009	RM	Meal while on travel for R. Madan	6.28
6/8/2009	RM	Beverages at [REDACTED] for C. Bowers, N. Leyva and R. Madan	13.89
6/8/2009	CPB	Meal for C. Bowers, S. Pai and client group [REDACTED]	70.13
6/8/2009	CPB	Taxicab for C. Bowers from [REDACTED] to [REDACTED]	11.19
		Dinner at [REDACTED] for C. Bowers, R. Madan, S. Pai, K. Otero, N. Leyva, and client group	822.95
6/8/2009	CPB	Lodging for C. Bowers [REDACTED] from 6/7 through 6/9/09	207.90
		Lewis Day sedan service for C. Bowers from [REDACTED] to [REDACTED]	
6/8/2009	CPB	[REDACTED]	46.58
		Ground Transportation - NORTON SEDAN SERVICE - sedan service on 06/09/09 from IAD to residence w/1 stop - R. Madan/K. Otero	15.25
6/9/2009	RM	Lewis Day sedan service to [REDACTED] for R. Madan	67.55
6/9/2009	RM	Snack for R. Madan while on travel	1.67
6/9/2009	RM	Taxicab from [REDACTED] to [REDACTED] for R. Madan	11.67
6/9/2009	NJL	Taxi to meeting with client for N. Leyva	9.63
Total Audit Representation Expenses:			\$5,159.13

Task Code: CA - Case Administration

Date	TKP	Description	Cost
Other Legal Research			
7/14/2009		Other Legal Research - PACER SERVICE CENTER	35.76
Total Case Administration Expenses:			\$35.76
TOTAL FOR ALL EXPENSES:			\$5,194.89