# UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

In re	Chapter 11
WASHINGTON MUTUAL, INC., et al. 1	Case No. 08-12229 (MJW)
)	(Jointly Administered)
Debtors. )	
SUMMARY OF SEVENTH MOMILLER & CHEVALIER CHARTERED FOR SERVICES RENDERED AND FOR SPECIAL COUNSEL TO THE DEBTORS A PERIOD FROM JULY 1 TO THE SERVICES PERIOD FROM SULY 1 TO THE SERVICES PERIOD F	OR ALLOWANCE OF COMPENSATION REIMBURSEMENT OF EXPENSES AS ND DEBTORS IN POSSESSION FOR THE
Name of Applicant:	Miller & Chevalier Chartered
Authorized to Provide Professional Services to:	Washington Mutual, Inc. ("WMI") and WMI Investment (collectively the "Debtors")
Date of Retention:	November 25, 2008, nunc pro tunc to October 8, 2008
Period For Which Compensation and Reimbursement Is Sought:	July 1 through July 31, 2009
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 14,595.60 (80% of \$ 18,244.50)
Amount of Expense Reimbursement Sought As Actual, Reasonable and Necessary:	\$ -0-
This is a(n):	X monthly interim final application
Prior Fee Applications Filed:	None
The total time expended in preparing this Application because Miller & Chevalier expended	s Fee Application is not included in this Fee ed that time after June 30, 2009.

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 Debtor's principal offices are located at 1301 Second Avenue, Seattle, Washington 98101.

## Prior Applications Filed:

Date Filed	Period Covered	Fees	Expenses
January 26, 2009	October 8, 2008 through December 31, 2008	\$ 45,126.00	0
February 25, 2009	January 1, 2009 through January 30, 2009	\$ 10,327.60	0
April 27, 2009	February 1, 2009 through March 31, 2009	\$ 19,608.80	0
May 15, 2009	April 1, 2009 through April 30, 2009	\$ 5,680.80	0
June 24, 2009	May 1, 2009 through May 31, 2009	\$ 21,081.60	0
July 25, 2009	June 1, 2009 through June 30, 2009	\$18,836.34	\$20.93

## COMPENSATION BY PROFESSIONAL

Name of Professional Individual	Position (year of obtaining relevant license to practice)	Hourly Billing Rate	Total Hours	Total Compensation
		(including changes)	Billed	
Maria Jones	Member (1996)	\$660	4.70	\$ 3,102.00
Alan Horowitz	Member (1990)	\$750	18.30	\$ 13,725.00
Mary Lou Soller	Member (1979)	\$525	2.20	\$ 1,155.00
Trever Asam	Associate (2005)	\$375	0.70	\$ 262.50

Grand Total \$ 18,244.50
Attorney Compensation \$ 18,244.50
Total Attorney Hours 25.90
Blended Rate \$ 704.42

## **COMPENSATION BY PROJECT CATEGORY**

Project Category 1	otal Hours	Total Fees
Post-Commencement Date WD Washington	25.90	\$ 18,244.50
TOTAL	25.90	\$ 18,244.50

# UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

In re	)	Chapter 11
WASHINGTON MUTUAL, INC., et al.	2 )	Case No. 08-12229 (MJW)
	)	(Jointly Administered)
	)	
Debtors.	)	
	)	

SEVENTH MONTHLY APPLICATION OF
MILLER & CHEVALIER CHARTERED FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
SPECIAL TAX COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION FOR
THE PERIOD JULY 1 THROUGH JULY 31, 2009

Miller & Chevalier Chartered ("Miller & Chevalier"), special tax counsel for Washington Mutual, Inc. ("WMI") and WMI Investment Corp. ("WMI Investment," together with WMI, the "Debtors"), hereby files this Seventh Monthly Application for Compensation for Services Rendered and Reimbursement of Expenses as Special Tax Counsel to the Debtors and Debtors in Possession for the Period July 1, 2009 through July 31, 2009 (the "Application"), pursuant to Sections 330(a) 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 of 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 by the Executive Office for the United States Trustee (the "Guidelines"), and the Court's Amended Administrative Order Establishing Procedures for Interim Compensation and

<sup>&</sup>lt;sup>2</sup> 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.

Reimbursement of Expenses of Professionals, dated November 14, 2007 [Docket No. 302] (the "Interim Compensation Order"). By this Application, Miller & Chevalier seeks (i) interim compensation for professional services performed by Miller & Chevalier during the period July 1, 2009 through and including July 31, 2009 (the "Compensation Period"), in the amount of \$14,595.60 (the "Interim Compensation Amount"). In support of this Application, Miller & Chevalier respectfully represents as follows:

#### **Background**

- 1. On September 26, 2008 (the "Petition Date"), Washington Mutual, Inc. and WMI Investment Corp. (collectively, the "Debtors") filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. As of the date of this Application, the Debtors 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. On October 15, 2008, the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") appointed the Official Committee of Unsecured Creditors (the "Creditors' Committee").

#### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 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 for the Compensation Period

- By this Application, and in accordance with the Interim Compensation Order,
   Miller & Chevalier requests approval of the Interim Compensation Amount for the
   Compensation Period.
- 6. As described in greater detail in Miller & Chevalier's Retention Application,
  Miller & Chevalier is owed prepetition amounts for legal services provided in three tax refund
  cases (the "Tax Cases"). Miller & Chevalier has not been paid those prepetition amounts.
- 7. Miller & Chevalier was retained effective as of the Petition Date by this Court's Order dated November 25, 2008 [Docket No. 258] (the "Retention Order") to represent Washington Mutual, Inc. in three tax refund cases (the "Tax Cases"). The Retention Order authorized Miller & Chevalier to be compensated in accordance with the procedures set forth in Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were to be fixed by order of the Court. The Court fixed those other procedures on November 14, 2008 in issuing the Interim Compensation Order.
- 8. During the Compensation Period, Miller & Chevalier performed the services for which it is seeking compensation for or on behalf of the Debtors. Miller & Chevalier did not perform those services for or on behalf of any committee, creditor, or other person. Miller & Chevalier has received no payment and no promises for payment from any source 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 Miller & Chevalier and any other person (other than the partners of Miller & Chevalier) for the sharing of compensation to be received for services rendered in these cases.

#### Fee Statements

9. Subject to redaction where necessary to preserve the attorney-client privilege,
Miller & Chevalier's fee statements for the Compensation Period are attached hereto as
Exhibit A, as further described below. These statements contain daily time logs describing the
time spent by each Miller & Chevalier attorney for this period.

# Summary of Services Rendered by Miller & Chevalier During the Compensation Period

- 10. This is the Seventh Monthly Fee Application for interim compensation that Miller & Chevalier has filed with the Court in this case. During the Compensation Period, Miller & Chevalier provided significant professional services to the Debtors regarding the Tax Cases. Those Tax Cases are as follows:
  - Washington Mutual, Inc., as Successor in Interest to H.F. Ahmanson & Co. and Subsidiaries v. United States, involving tax years 1990, 1992 and 1993, which was commenced in October 2006 in the United States District Court for the Western District of Washington (CV06-1550);
  - Washington Mutual Inc., as Successor in Interest to H.F. Ahmanson & Co. and Subsidiaries; Washington Mutual Bank, a Federal Association, as Successor in Interest to Home Savings of America; and Savings of America, Inc., as Substitute Agent for H.F. Ahmanson & Co. and Subsidiaries v. United States (08-211), which was commenced in 2008 in the U.S. Court of Federal Claims and involves tax years 1991 and 1994; and
  - Washington Mutual, Inc., as Successor in Interest to H.F. Ahmanson & Co. and Subsidiaries; Washington Mutual Bank, a Federal Association, as Successor in Interest to Home Savings of America; and Savings of America, Inc., as Substitute Agent for H.F. Ahmanson & Co. and Subsidiaries v. United States (08-321), which was commenced in 2008, involves tax years 1995 and 1998, and is pending in the U.S. Court of Federal Claims.

In the first case, Miller & Chevalier continued work on the appeal of the trial court's order granting summary judgment. In addition to the Tax Cases, Miller & Chevalier's general counsel, who is also a litigator, worked together to submit the prior fee applications for work performed for Debtors from July 1, 2009 through July 31, 2009, which included, among other things,

preparing Miller & Chevalier's bill and filings with the Bankruptcy Court. The fee statement at Exhibit A includes the time descriptions for all of Miller & Chevalier's work on these matters.

- attorneys performing services for the Debtors during the Compensation Period. During the Compensation Period, Miller & Chevalier billed the debtors for time expended by attorneys based on hourly rates ranging from \$375 to \$750 per hour. The professional services performed by Miller & Chevalier on the Debtors' behalf during the Compensation Period required an aggregate expenditure of 25.90 recorded hours by Miller & Chevalier's partners and an associate. Of the aggregate time expended, 25.20 recorded hours were expended by Members, and 0.70 recorded hours were expended by an associate. Miller & Chevalier's blended hourly rate for attorney services provided during the Compensation Period was \$704.42.
- 12. The fees charged by Miller & Chevalier as set forth in Exhibit A are billed in accordance with Miller & Chevalier's existing billing rates and procedures in effect during the Compensation Period. The rates Miller & Chevalier charges for the services rendered by its attorneys and legal assistants in this Chapter 11 case are the same as the rates Miller & Chevalier charges for those services in comparable non-bankruptcy-related matters in a competitive national legal market. Miller & Chevalier minimized fees by using a small core team to render its tax litigation services.
- 13. Miller & Chevalier certifies that it has reviewed the requirements of Local Rule 2016-2 and that this Application and all entries itemized in Miller & Chevalier's time records comply with that Rule including, without limitation, (i) 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. In accordance with Local Rule 2016-2(d)(x), all activity descriptions in the Exhibits are presented chronologically.

- 14. All services described above and in the Exhibits performed by Miller & Chevalier were necessary and appropriate to the administration of this case. The professional services performed by Miller & Chevalier were in the best interest of the Debtors and other parties in interest. Compensation for those services as requested is commensurate with the complexity, importance, and time-sensitive nature of the problems, issues, or tasks involved. The professional services were performed expeditiously and in an efficient manner.
- 15. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of the case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; (d) Miller & Chevalier's expertise in the area of tax litigation; and (f) the costs of comparable services other than in a case under the Bankruptcy Code.

### Actual and Necessary Expenses of Miller & Chevalier

16. Miller & Chevalier did not incur reimbursable expenses in providing professional services during the Compensation Period, and therefore is not seeking reimbursement for any expenses.

## The Requested Compensation Should Be Allowed

17. 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." *Id.* § 330(a)(1)(A)-(B). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement.

- 18. In the instant case, Miller & Chevalier respectfully submits 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 litigation matters. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. Miller & Chevalier further submits 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.
- 19. Whenever possible, Miller & Chevalier has sought to minimize the costs of its services to the Debtors by leanly staffing the matters. The vast majority of the work was done by one member to minimize the costs of educating other professionals about the tax litigation.
- 20. The attorneys at Miller & Chevalier worked on these tax cases in conjunction with attorneys at Shearman & Sterling LLP. There was no duplication of work between the two firms. The Miller & Chevalier tax litigation attorneys and the attorneys at Shearman & Sterling have worked together on these cases since their inception and continue to cooperate to work these cases in the most efficient manner possible.
- 21. In sum, the services rendered by Miller & Chevalier 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 sought herein is warranted.

#### Reservation

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

#### Notice

23. Notice of this Application will be served upon: (i) Washington Mutual, Inc., 1301 Second Avenue, Seattle, Washington 98101 (Attn: Meeta Ojha); (ii) counsel to Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Marcia L. Goldstein, Esq. and Brian S. Rosen, Esq.); (iii) local counsel to the Debtors, Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Mark D. Collins, Esq.); (iv) the Office of the United States Trustee, District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801; and (v) counsel to the Creditors' Committee, Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 N. Market Street, Wilmington, Delaware 19899 (Attn: Evelyn J. Meltzer).

#### Conclusion

WHEREFORE Miller & Chevalier respectfully requests that the Court enter an Order (i) allowing interim compensation for professional services rendered during the Compensation Period in the amount of \$14,595.60 (80% of \$18,244.50), (ii) allowing such compensation for professional services rendered without prejudice to Miller & Chevalier's right to seek additional compensation for services performed and expenses incurred during the

Compensation Period, which were not processed at the time of this Application, and (iii) granting Miller & Chevalier such other and further relief as is just and proper.

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

/s/ Mary Lou Soller

Mary Lou Soller
MILLER & CHEVALIER CHARTERED
655 15<sup>th</sup> Street, NW
Suite 900
Washington, D.C. 20005

Tel: 202-626-5800 Fax: 202-626-5801

Email: msoller@milchev.com

### **VERIFICATION**

DISTRICT OF COLUMBIA	)	
	)	SS
WASHINGTON, DC	)	

Mary Lou Soller, after being duly sworn according to law, deposes and says:

- a) I am a Member of the applicant firm, Miller & Chevalier Chartered and admitted to practice law in the District of Columbia.
- b) I have personally performed many of the legal services rendered by Miller & Chevalier Chartered as special tax counsel to Debtors Washington Mutual, Inc. and WMI Investment Corp. and am familiar with the other work performed on behalf of the Debtor by the lawyers in the Firm.
- c) I have reviewed the foregoing 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 that Rule.

Mary Lou Soller

SWORN AND SUBSCRIBED before me

This 27th day of August, 2009.

Notary Public

My Commission Explicitly Public, District of Columbia
My Commission Expires 7-14-2013

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

### NOTICE OF SEVENTH MONTHLY FEE APPLICATION OF MILLER & CHEVALIER CHARTERED

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (the "Debtors") have today filed the attached Seventh Monthly Application of Miller & Chevalier Chartered for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Special Tax Counsel to the Debtors and Debtors in Possession 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 (the "Administrative Order") dated October 30, 2008 [Docket No. 204] and the Revised Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals dated November 14, 2008 ("Revised Administrative Order") (the Administrative Order and Revised Administrative Order are collectively, 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) cocounsel 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) Andrew C. Irgens (No. 5193)

RICHARDS, LAYTON & FINGER, P.A.

One Rodney Square

920 North King Street

Wilmington, DE 19801

Telephone: (302) 651-7700

Facsimile: (302) 651-7701

- and -

Marcia L. Goldstein, Esq.

Brian S. Rosen, Esq.

Michael F. Walsh, Esq.

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for the Debtors and

Debtors in Possession

# **EXHIBIT A**



Miller & Chevalier Chartered

655 Fifteenth Street, N.W., Suite 900 Washington, D.C. 20005-5701 (202) 626-5800 FAX: (202) 626-5801 E.I.N. 52-1212890

LEGAL SERVICES FOR: Billing

Billing Coordinator

Washington Mutual Legal Washington Mutual Center Washington Mutual Inc.

1301 Second Avenue, WMC 3501

Seattle, WA 98101

PERIOD:

July 2009

INVOICE NO:

306710

CLIENT/MATTER No.:

907270.000014

DATE:

August 20, 2009

FOR PROFESSIONAL SERVICES RENDERED

for the period ending July 31, 2009, in connection with:

Post-Commencement Date WD Washington

Fees

18,244.50

**Total Amount Due** 

\$ 18,244.50

## TIME DETAIL

<b>Date</b> 07/01/2009	Name A. I. Horowitz	Description Draft portion of section to	Task Code L520	Hours 0.90	Rate 750.00	<b>Amount</b> \$ 675.00
07/01/2009	M. O. Jones	(.9).  Calls with T. Johnston regarding (.8); Call with T. Johnston and D.  Arash regarding (.6); calls with M. L.  Soller regarding (.7); calls with C. Brouwer regarding (1.4); call with T.  Asam regarding (.4); review files for	L310	4.70	660.00	3,102.00
07/01/2009	T. K. Asam	research (.8)  Phone call with M. Jones regarding (.3) research on (.4).	L310 );	0.70	375.00	262.50
07/02/2009	A. I. Horowitz	Draft discussion of	L520	2.60	750.00	1,950.00
07/16/2009	M. L. Soller	(2.6).  Draft second interim filing (1.0).	B100	1.00	525.00	525.00
07/24/2009	M. L. Soller	Prepare and review WAMU bills (1.2).	B100	1.20	525.00	630.00
07/27/2009	A. I. Horowitz	Work on analysis	L520	4.60	750.00	3,450.00
07/28/2009	A. I. Horowitz	opening brief (4.6).  Complete first draft of section with discussion of (5.5).	L520	5.50	750.00	4,125.00

Date Name 07/29/2009 A. I. Horowitz	<b>Description</b> Review 9th Circuit rule (2.0); rev		<b>Hours</b> 4.30	<b>Rate</b> 750.00	<b>Amount</b> 3,225.00
07/31/2009 A. I. Horowitz Total Fees	(.3); draft (2.0) Begin working (.4).	L520	0.40	750.00	300.00

## TASK CODE ALLOCATIONS

Name	Task Code	Hours	Amount
M. L. Soller	B100	2.20 \$	1,155.00
M. O. Jones	L310	4.70	3,102.00
T. K. Asam	L310	0.70	262.50
A. I. Horowitz	L520	18.30	13,725.00

## TASK CODE SUMMARY

Amount	Hours	Task Code
1,155.00	\$ 2.20	B100
3,364.50	5.40	L310
13,725.00	18.30	L520

## **TIME SUMMARY**

Name	Hours	Rate	Amount
A. I. Horowitz	18.30	750.00	\$ 13,725.00
M. O. Jones	4.70	660.00	3,102.00
M. L. Soller	2.20	525.00	1,155.00
T. K. Asam	0.70	375.00	262.50
Total Fees			\$ 18,244.50



Miller & Chevalier Chartered

655 Fifteenth Street, N.W., Suite 900 Washington, D.C. 20005-5701 (202) 626-5800 FAX: (202) 626-5801 E.I.N. 52-1212890

#### REMITTANCE PAGE

#### For Professional Services Rendered

Billing Coordinator Washington Mutual Legal Washington Mutual Center Washington Mutual Inc. 1301 Second Avenue, WMC 3501 Seattle, WA 98101 PLEASE INDICATE INVOICE NUMBER ON REMITTANCE Invoice No: 306710

Client/Matter No: 907270.000014

August 20, 2009

Balance Due From Previous Statement Payments Received Since Previous Statement	\$ 55,978.13 (21,081.60)
Previous Balance Due Total Fees and Expenses - Current Period	<b>34,896.53</b> 18,244.50
Total Amount Due	\$ <u>53,141.03</u>

## **OUTSTANDING STATEMENTS**

Date	Invoice	Invoice Amount	Payment Received	Balance
04/24/09	305176	\$23,302.50	\$18,642.00	\$4,660.50
05/15/09	305466	\$7,101.00	\$5,680.80	\$1,420.20
06/18/09	305962	\$26,352.00	\$21,081.60	\$5,270.40
07/24/09	306375	\$23,545.43	\$0.00	\$23,545.43

#### **AGING**

Current	31-60 Days	61-90 Days	91-120 Days	Over 120 Days
\$23,545.43	\$0.00	\$5,270.40	\$6,080.70	\$0.00

## PLEASE RETURN THIS COPY WITH YOUR PAYMENT

PAYMENT MAY BE MADE BY WIRE TO:

WACHOVIA BANK, NA WASHINGTON, D.C.

ACCOUNT NUMBER: ABA NUMBER:

2000002972561 054001220



Milter & Chevalier Chartered

655 Fifteenth Street, N.W., Suite 900 Washington, D.C. 20005-5701 (202) 626-5800 FAX: (202) 626-5801 E.I.N. 52-1212890

LEGAL SERVICES FOR:

Billing Coordinator

Washington Mutual Legal Washington Mutual Center Washington Mutual Inc.

1301 Second Avenue, WMC 3501

Seattle, WA 98101

PERIOD:

July 2009

INVOICE NO:

306710

CLIENT/MATTER No.:

907270.000014

DATE:

August 20, 2009

FOR PROFESSIONAL SERVICES RENDERED for the period ending July 31, 2009, in connection with:

Post-Commencement Date WD Washington

Fees

18,244.50

**Total Amount Due** 

\$ 18,244.50

## TIME DETAIL

Date	Name		Task Code	Hours	Rate	Amount
	A. I. Horowitz	•	L520	0.90	750.00	\$ 675.00
07/01/2009	M. O. Jones	Calls with T. Johnston regarding discovery issue (.8); Call with T. Johnston and D. Arash regarding discovery requests (.6); calls with M. L. Soller regarding potential conflicts issues (.7); calls with C. Brouwer regarding discovery request issue (1.4); call with T. Asam regarding successor agent research (.4); review files for successor agent research (.8)		4.70	660,00	3,102.00
07/01/2009	T. K. Asam	Phone call with M. Jones regarding designated agent (.3) research on designated agent (.4).	L310 ;	0.70	375.00	262.50
07/02/2009	A. I. Horowitz	Draft discussion of competing summary judgment motions (2.6).	L520	2.60	750.00	1,950.00
07/16/2009	M. L. Soller	Draft second interim filing (1.0).	B100	1.00	525.00	525.00
07/24/2009	M. L. Soller	Prepare and review WAMU bills (1.2).	B100	1.20	525.00	630.00
07/27/2009	A. I. Horowitz	Work on analysis of district court opinion for statement section of opening brief (4.6).	L520	4.60	750.00	3,450.00
07/28/2009	A. I. Horowitz	Complete first draft of statement of facts section with discussion of district court analysis of both issues (5.5).	L520	5.50	750.00	4,125.00

Date	Name	Description	Task Code	Hours	Rate	Amount
07/29/2009	A. I. Horowitz	Review 9th Circuit rules for special requirements on standard of review and other format issues (2.0); review Winstar discussion of sec. 172 (.3); draft introduction to argument section (2.0).	L520 9	4.30	750.00	3,225.00
07/31/2009	A. I. Horowitz	Begin working on overview of argument section (.4).	£ L520	0.40	750.00	300.00
Total Fees						\$ 18,244.50

## TASK CODE ALLOCATIONS

Name	Task Code	Hours	Amount
M. L. Soller	B100	2.20	\$ 1,155.00
M. O. Jones	L310	4.70	3,102.00
T. K. Asam	L310	0.70	262.50
A. I. Horowitz	L520	18.30	13,725.00

## TASK CODE SUMMARY

Task Code	Hours	Amount
B100	2.20	\$ 1,155.00
L310	5.40	3,364.50
L520	18.30	13,725.00

## TIME SUMMARY

Name	Hours	Rate	Amount
A. I. Horowitz	18.30	750.00	\$ 13,725.00
M. O. Jones	4.70	660.00	3,102.00
M. L. Soller	2.20	525.00	1,155.00
T. K. Asam	0.70	375.00	262.50
Total Fees			\$ 18,244.50



Miller & Chevalier Chartered

655 Fifteenth Street, N.W., Suite 900 Washington, D.C. 20005-5701 (202) 626-5800 FAX: (202) 626-5801 E.I.N. 52-1212890

## REMITTANCE PAGE

#### For Professional Services Rendered

Billing Coordinator Washington Mutual Legal Washington Mutual Center Washington Mutual Inc. 1301 Second Avenue, WMC 3501 Seattle, WA 98101 PLEASE INDICATE INVOICE NUMBER ON REMITTANCE Invoice No: 306710

Client/Matter No: 907270.000014

August 20, 2009

Balance Due From Previous Statement Payments Received Since Previous Statement	\$ 55,978.13 (21,081.60)
Previous Balance Due Total Fees and Expenses - Current Period	<b>34,896.53</b> 18,244.50
Total Amount Due	\$53,141.03

#### **OUTSTANDING STATEMENTS**

Date	Invoice	<b>Invoice Amount</b>	Payment Received	Balance
04/24/09	305176	\$23,302.50	\$18,642.00	\$4,660.50
05/15/09	305466	\$7,101.00	\$5,680.80	\$1,420.20
06/18/09	305962	\$26,352.00	\$21,081.60	\$5,270.40
07/24/09	306375	\$23,545.43	\$0.00	\$23,545.43

#### **AGING**

Current	31-60 Days	61-90 Days	91-120 Days	Over 120 Days
\$23,545.43	\$0.00	\$5,270.40	\$6,080.70	\$0.00

# PLEASE RETURN THIS COPY WITH YOUR PAYMENT

PAYMENT MAY BE MADE BY WIRE TO:

WACHOVIA BANK, NA WASHINGTON, D.C.

ACCOUNT NUMBER: ABA NUMBER:

2000002972561 054001220