

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

WASHINGTON MUTUAL, INC., *et*  
*al.*,<sup>1</sup>

Debtors

Chapter 11

Case No. 08-12229 (MFW)

(Jointly Administered)

Ref. No. 1588

Hearing Date: September 25, 2009 at 10:30 a.m. (ET)

Objection Deadline: September 18, 2009 at 4:00 p.m. (ET)

**RESPONSE AND RESERVATION OF RIGHTS OF JPMC WIND INVESTMENT LLC  
AND JPMC WIND INVESTMENT PORTFOLIO LLC WITH RESPECT TO THE  
MOTION FOR ORDER AUTHORIZING DEBTORS TO ENTER INTO LETTER OF  
INTENT WITH GOLDMAN, SACHS & CO. AND APPROVING  
REIMBURSEMENT OF DUE DILIGENCE EXPENSES AND EXCLUSIVITY**

JPMC Wind Investment LLC ("JPMC Wind Investment") and JPMC Wind Investment Portfolio LLC ("LLC"), by and through their undersigned counsel, hereby file this response and reservation of rights (the "Response") to the Motion for Order Authorizing Debtors to Enter Into Letter of Intent with Goldman, Sachs & Co. and Approving Reimbursement of Due Diligence and Exclusivity (the "Motion") [Docket No. 1588]. In support of the Response, JPMC Wind Investment and LLC respectfully represent as follows:

**BACKGROUND**

1. On September 26, 2008 (the "Petition Date"), each of the above-captioned debtors and debtors-in-possession (the "Debtors") filed voluntary petitions for relief pursuant to chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.*, (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Court").

<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of each Debtor's federal tax identification numbers are: (a) Washington Mutual, Inc. (3725); and (b) WMI Investment Corp. (5395). Debtors continue to share their principal offices with the employees of JPMorgan Chase located at 1301 Second Avenue, Seattle, Washington 98101.

iF«

081222909091800000000001  
0xα6=))2

2. On October 3, 2008, the Court entered an order pursuant to Rule 1015(b) authorizing the joint administration of the Debtors' chapter 11 cases.

3. On October 15, 2008, the Office of the United States Trustee for the District of Delaware appointed an Official Committee of Unsecured Creditors. No trustee or examiner has been appointed in these cases.

### **THE LLC AGREEMENT**

4. Prior to the Petition Date, JPMC Wind Investment and WMI Investment Corp. ("WMI Investment") entered into the Limited Liability Company Agreement of JPMC Wind Investment Portfolio, LLC, dated as of April 3, 2008 (the "LLC Agreement"). Each of JPMC Wind Investment and WMI Investment holds an equal membership interest in the LLC and, pursuant to the LLC Agreement, JPMC Wind Investment is the "Managing Member" of the LLC and WMI Investment is the "Investor Member" of the LLC. The LLC itself holds equity interests in four wind energy project companies: (a) Airtricity Sand Bluff WF Holdco, LLC, which owns the Airtricity-Sand Bluff wind farm, near Sterling City, Texas; (b) UPC Hawaii Wind Partners, II, LLC, which owns the UPC-Kaheawa Pastures wind farm located in Maui, Hawaii; (c) Whirlwind Energy, LLC, which owns the RES-Whirlwind wind farm, located in Floyd County, Texas; and (d) Buffalo Gap Holdings 2, LLC, which owns the AED-Buffalo Gap 2 wind farm, located in Nolan and Taylor Counties, Texas.

5. The LLC and JPMC Wind Investment both have filed proofs of claim against WMI Investment (collectively, the "Proofs of Claim"), asserting, among other things, claims for amounts that are or may be owing to JPMC Wind Investment and the LLC pursuant to the LLC Agreement. Specifically, both the LLC and JPMC Wind Investment have asserted, among other things, that pursuant to the terms of the LLC Agreement WMI Investment is

required to indemnify them from and against any and all losses resulting from a transfer of WMI Investment's interest in the LLC. In addition, the LLC Agreement contains various conditions, obligations and requirements that must be satisfied by WMI Investment, as transferor, and any transferee, in connection with any proposed transfer of WMI Investment's interest in the LLC.

### **THE MARKETING OF WMI INVESTMENT'S INTEREST IN THE LLC**

6. According to the Motion, the Debtors, through their investment banker, CP Energy Group LLC ("CP Energy"), have marketed WMI Investment's interest in the LLC to thirty (30) potential purchasers. See Motion ¶ 10. After preliminary due diligence, certain potential purchasers submitted non-binding written offers to purchase WMI's interest in the LLC. Id. Of these, the Debtors have determined that the bid submitted by Goldman, Sachs & Co. ("Goldman") is the highest and best offer to date. Id. Subsequently, WMI Investment and Goldman entered into a non-binding letter of intent (the "Letter of Intent") outlining the terms of a potential transaction in which WMI Investment would transfer its interest in the LLC to Goldman.<sup>2</sup> See Motion ¶ 11

7. In the Motion, the Debtors acknowledge that pursuant to the terms of the LLC Agreement, JPMC Wind Investment has a right of first refusal to purchase WMI Investment's interest in the LLC. See Motion fn. 4. Although the Motion suggests that should WMI Investment and Goldman determine to consummate the proposed transaction, the Debtors

---

<sup>2</sup> The Letter of Intent it is conditioned on, among other things, Goldman's completion of due diligence and execution of definitive agreements concerning the transaction and contemplates that WMI Investment will reimburse Goldman, under certain circumstances, for its reasonable out-of-pocket professional fees and expenses incurred in conducting due diligence, preparing and negotiating definitive documentation and consummating the transaction, in an amount not to exceed \$300,000 in the aggregate. In addition, the Letter of Intent provides Goldman with the exclusive right to negotiate with WMI Investment with respect to the transaction until the occurrence of certain triggering events, at which time such exclusive right will automatically terminate. See Motion ¶ 11.

will file a motion seeking approval of bidding procedures and a “stalking horse” agreement (subject to higher and better offers), the Motion does not address how the Debtors intend to comply with the various requirements and conditions in the LLC Agreement with respect to a proposed transfer of WMI Investment’s interest in the LLC. See Motion ¶ 13.

**RESPONSE AND RESERVATION OF RIGHTS**

8. JPMC Wind Investment and the LLC, respectively, reserve all of their rights under the LLC Agreement, applicable bankruptcy law and applicable non-bankruptcy law, and as set forth in the Proofs of Claim with respect to any transaction involving, or any proposed transfer of, WMI Investment’s interest in the LLC.

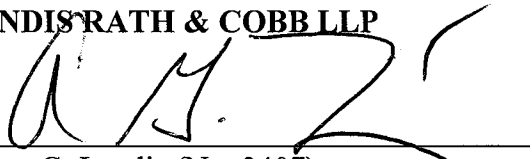
9. Although neither JPMC Wind Investment nor the LLC has objected to the Debtors’ solicitation of interest described in the Motion or to the Letter of Intent, neither JPMC Wind Investment nor the LLC have (or shall be deemed to have) (a) consented to the transfer of WMI Investment’s interest in the LLC to Goldman or any other purchaser/transferee; (b) waived any of their rights, or any of the conditions, requirements or obligations of WMI Investment or any proposed transferee under the LLC Agreement or as set forth in the Proofs of Claim, including, without limitation, rights, requirements and obligations of any proposed transferee with respect to indemnification and reimbursement of JPMC Wind Investment’s and the LLC’s costs associated with such transfer; or (c) waived rights under applicable bankruptcy and non-bankruptcy law, including, without limitation, the Delaware LLC Act, 6 Del.C. §§ 18-101, et. seq.

10. Through counsel, JPMC Wind Investment and the LLC have preliminarily identified to the Debtors certain of the issues set forth herein. JPMC Wind Investment and the LLC intend to continue discussions with the Debtors with respect to their desire to complete a transaction involving WMI Investment's interest in the LLC.

WHEREFORE, JPMC Wind Investment and the LLC respectfully reserve all rights to be heard at any additional hearing related to the sale of WMI Investment's interest in the LLC in the event JPMC Wind Investment and/or the LLC are unable to consent to the sale of WMI Investment's interest in the LLC.

Dated: September 18, 2009  
Wilmington, Delaware

**LANDIS RATH & COBB LLP**



Adam G. Landis (No. 3407)  
Matthew B. McGuire (No. 4366)  
Mona A. Parikh (No. 4901)  
919 Market Street, Suite 1800  
Wilmington, Delaware 19801  
Telephone: (302) 467-4400  
Facsimile: (302) 467-4450

*Counsel to JPMC Wind Investment LLC and  
JPMC Wind Investment Portfolio LLC*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

WASHINGTON MUTUAL, INC., *et al.*,<sup>1</sup>

Debtors

Chapter 11

Case No. 08-12229 (MFW)

(Jointly Administered)

AFFIDAVIT OF SERVICE

STATE OF DELAWARE    )  
                                  ) SS  
NEW CASTLE COUNTY    )

Michelle M. Dero, being duly sworn according to law, deposes and says that she is employed by the law firm of Landis Rath & Cobb LLP, attorneys for JPMC Wind Investment LLC and JPMC Wind Investment Portfolio LLC in the above-referenced cases, and on the 18<sup>th</sup> day of September, 2009, she caused a copy of the following:

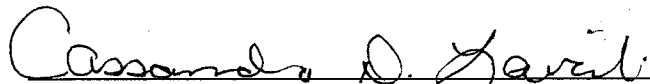
**RESPONSE AND RESERVATION OF RIGHTS OF JPMC WIND INVESTMENT LLC  
AND JPMC WIND INVESTMENT PORTFOLIO LLC WITH RESPECT TO THE  
MOTION FOR ORDER AUTHORIZING DEBTORS TO ENTER INTO LETTER OF  
INTENT WITH GOLDMAN, SACHS & CO. AND APPROVING REIMBURSEMENT  
OF DUE DILIGENCE EXPENSES AND EXCLUSIVITY**

to be served upon the parties identified on the attached service lists in the manner indicated.



Michelle M. Dero

SWORN TO AND SUBSCRIBED before me this 18<sup>th</sup> day of September, 2009.



Notary Public

**CASSANDRA D. LEWICKI  
Notary Public - State of Delaware  
My commission expires Dec. 1, 2012**

<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of each Debtor's federal tax identification numbers are: (a) Washington Mutual, Inc. (3725); and (b) WMI Investment Corp. (5395). Debtors continue to share their principal offices with the employees of JPMorgan Chase located at 1301 Second Avenue, Seattle, Washington 98101.

**WASHINGTON MUTUAL, INC.  
BANKRUPTCY CASE NO. 08-12229 (MFW)**

**2002 SERVICE LIST**

**Via Hand Delivery**

(Counsel for Debtors)  
Mark D. Collins, Esquire  
Chun I. Jang, Esquire  
*Richards, Layton & Finger, P.A.*  
One Rodney Square  
920 North King Street  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Parker CAD; Kaufman County; Wise CAD;  
Smith County; Rockwell County; Dallas County; Van  
Zandt CAD; Wise County; Rusk County; City of  
Memphis; Rockwell CAD; Tarrant County)  
Elizabeth A. Weller, Esquire  
*Linebarger Goggan Blair & Sampson, LLP*  
2323 Bryan Street, Suite 1600  
Dallas, TX 75201

**Via First Class Mail**

(Counsel for Burleson ISD; City of Burleson; Arlington  
ISD; Mansfield ISD; Carroll ISD)  
Elizabeth Banda, Esquire  
*Perdue, Brandon, Fielder, Collins & Mott, L.L.P.*  
P.O. Box 13430  
Arlington, TX 76094-0430

**Via First Class Mail**

(Counsel for Various Ad Valorem Property Taxing  
Entities and Secured Creditors)  
Michael S. Mitchell, Esquire  
*Michael S. Mitchell, P.C.*  
Plains Capital Bank Building  
18111 North Preston Road, Suite 810  
Dallas, TX 75252

**Via First Class Mail**

(Counsel for Debtors)  
Brian S. Rosen, Esquire  
Marcia L. Goldstein, Esquire  
Michael F. Walsh, Esquire  
*Weil, Gotshal & Manges LLP*  
767 Fifth Avenue  
New York, NY 10153

**Via Hand Delivery**

Joseph J. McMahon, Jr., Esquire  
*Office of the United States Trustee*  
844 King Street, Room 2207  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Iron Mountain Information Management,  
Inc.)  
Frank F. McGinn, Esquire  
*Bartlett Hackett Feinberg P.C.*  
155 Federal Street, 9<sup>th</sup> Floor  
Boston, MA 02110

**Via First Class Mail**

(Counsel for Arapahoe County)  
George Rosenberg, Esquire  
*Arapahoe County Attorney's Office*  
5334 South Prince Street  
Littleton, CO 80166

**Via First Class Mail**

Christopher A. Sterbenz, Esquire  
*Office of Thrift Supervision - Litigation Division*  
1700 G Street, N.W.  
Washington, DC 20552

**Via Hand Delivery**

(Counsel for LaSalle Bank, National Association)  
Duane D. Werb, Esquire  
Matthew P. Austria, Esquire  
*Werb & Sullivan*  
300 Delaware Avenue, 13<sup>th</sup> Floor  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel to Tata American International Corporation  
and Tata Consultancy Services Limited)  
Howard S. Steel, Esquire  
*Kelley Drye & Warren LLP*  
101 Park Avenue  
New York, NY 10178

**Via First Class Mail**

(Counsel to Lead Plaintiff and the Putative Class in *In  
re Washington Mutual, Inc. Securities Litigation*)  
Chad Johnson, Esquire  
Hannah Ross, Esquire  
Jerald Bien-Willner, Esquire  
*Bernstein Litowitz Berger & Grossmann LLP*  
1285 Avenue of the Americas, 38<sup>th</sup> Floor  
New York, NY 10019

**Via First Class Mail**

(Counsel to Burnet Consolidated ISD, *et al.*)  
Michael Reed, Esquire  
*McCreary, Veselka, Bragg & Allen, P.C.*  
P.O. Box 1269  
Round Rock, TX 78680

**Via First Class Mail**

(Counsel for United HealthCare Insurance Company)  
Julie A. Manning, Esquire  
*Shipman & Goodwin LLP*  
One Constitution Plaza  
Hartford, CT 06103-1919

**Via First Class Mail**

(Counsel for LaSalle Bank, National Association)  
J. William Boone, Esquire  
*Alston & Bird, LLP*  
1201 West Peachtree Street  
Atlanta, GA 30309-3424

**Via First Class Mail**

(Counsel to Lead Plaintiff and the Putative Class in *In  
re Washington Mutual, Inc. Securities Litigation*)  
Michael S. Etkin, Esquire  
Ira M. Levee, Esquire  
*Lowenstein Sandler PC*  
65 Livingston Avenue  
Roseland, NJ 07068

**Via First Class Mail**

(Counsel to Microsoft Corporation and Microsoft  
Licensing, GP)  
Joseph E. Shickich, Jr., Esquire  
*Riddell Williams P.S.*  
1001 4<sup>th</sup> Avenue, Suite 4500  
Seattle, WA 98154-1192

**Via Hand Delivery**

(Counsel for Stephen J. Rotella; Paradigm Tax Group,  
LLC)  
Jeffrey C. Wisler, Esquire  
Marc J. Phillips, Esquire  
*Connolly Bove Lodge & Hutz LLP*  
The Nemours Building  
1007 North Orange Street  
Wilmington, DE 19801

**Via Hand Delivery**

(Counsel for Old Republic Insurance Company; Zurich  
American Insurance Company)  
Brett D. Fallon, Esquire  
*Morris James LLP*  
500 Delaware Avenue, Suite 1500  
Wilmington, DE 19801



**Via First Class Mail**

(Counsel for Old Republic Insurance Company; Zurich American Insurance Company)  
Margaret (Peg) M. Anderson, Esquire  
*Fox, Hefter, Swibel, Levin & Carroll, LLP*  
200 West Madison Street, Suite 3000  
Chicago, IL 60606

**Via First Class Mail**

(Counsel for Verizon Communications Inc.)  
Darryl S. Laddin, Esquire  
Michael F. Holbein, Esquire  
*Arnall Golden Gregory LLP*  
171 17<sup>th</sup> Street NW, Suite 2100  
Atlanta, GA 30363-1031

**Via First Class Mail**

Mr. E. Gaston Riou  
110 SW Robin Road  
Lee's Summit, MO 64063

**Via First Class Mail**

(Counsel for Carrollton-Farmers Branch ISD; Lewisville ISD)  
Andrea Sheehan, Esquire  
*Law Offices of Robert E. Luna, P.C.*  
4411 North Central Expressway  
Dallas, TX 75205

**Via First Class Mail**

(Counsel for Official Committee of Unsecured Creditors)  
Fred S. Hodara, Esquire  
*Akin Gump Strauss Hauer & Feld LLP*  
One Bryant Park  
New York, NY 10036

**Via First Class Mail**

David D. Lennon, Esquire  
*North Carolina Department of Revenue*  
Post Office Box 629  
Raleigh, NC 27602-0629

**Via First Class Mail**

(Counsel for City of Homestead, Florida)  
Douglas R. Gonzales, Esquire  
*Weiss Serota Helfman Pastoriza Cole & Boniske, P.L.*  
200 East Broward Boulevard, Suite 1900  
Fort Lauderdale, FL 33301

**Via First Class Mail**

(Counsel for Bloomberg L.P. and Bloomberg Finance L.P.)  
Shelley Champman, Esquire  
Thomas H. Golden, Esquire  
Shaunna D. Jones, Esquire  
*Willkie Farr & Gallagher LLP*  
787 Seventh Avenue  
New York, NY 10019-6099

**Via First Class Mail**

Michelle Leeson, CFCA  
*Ken Burton, Jr., Manatee County Tax Collector*  
P.O. Box 25300  
Bradenton, FL 34206-5300

**Via First Class Mail**

(Counsel for Official Committee of Unsecured Creditors)  
Scott L. Alberino, Esquire  
*Akin Gump Strauss Hauer & Feld LLP*  
1333 New Hampshire Avenue, N.W.  
Washington, DC 20036

**Via First Class Mail**

(Counsel for Official Committee of Unsecured Creditors)  
Peter J. Gurfein, Esquire  
David P. Simonds, Esquire  
*Akin Gump Strauss Hauer & Feld LLP*  
2029 Century Park East, Suite 2400  
Los Angeles, CA 90067-3012

**Via First Class Mail**

(Counsel for Stephen I. Chazen; Anne V. Farrell; Stephen E. Frank; Thomas C. Leppert, *et al.*)  
Alan D. Smith, Esquire  
Ronald L. Berenstein, Esquire  
Brian A. Jennings, Esquire  
*Perkins Coie LLP*  
1201 Third Avenue, 48<sup>th</sup> Floor  
Seattle, WA 98101

**Via First Class Mail**

(Counsel for AT&T)  
Vincent A. D'Agostino, Esquire  
Eric H. Horn, Esquire  
Joseph M. Yar, Esquire  
*Lowenstein Sandler PC*  
65 Livingston Avenue  
Roseland, NJ 07068

**Via Hand Delivery**

(Counsel for Federal Depository Insurance Corporation)  
Robert S. Brady, Esquire  
M. Blake Cleary, Esquire  
*Young Conaway Stargatt & Taylor, LLP*  
The Brandywine Building  
1000 West Street, 17<sup>th</sup> Floor  
Wilmington, DE 19801

**Via Hand Delivery**

(Counsel for Washington Mutual, Inc. Noteholders Group)  
Jeffrey M. Schlerf, Esquire  
Eric M. Suttly  
*Fox Rothschild LLP*  
919 North Market Street, Suite 1600  
Wilmington, DE 19801

**Via Hand Delivery**

(Counsel for Official Committee of Unsecured Creditors)  
David B. Stratton, Esquire  
Evelyn J. Meltzer, Esquire  
*Pepper Hamilton LLP*  
1313 North Market Street  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Wells Fargo Bank, National Association)  
Walter H. Curchack, Esquire  
Vadim J. Rubinstein, Esquire  
Daniel B. Besikof, Esquire  
*Loeb & Loeb LLP*  
345 Park Avenue  
New York, NY 10154

**Via Hand Delivery**

(Counsel for AT&T)  
Charles J. Brown, Esquire  
*Archer & Greiner PC*  
300 Delaware Avenue, Suite 1370  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Federal Depository Insurance Corporation)  
Thomas R. Califano, Esquire  
Jeremy R. Johnson, Esquire  
*DLA Piper US LLP*  
1251 Avenue of the Americas  
New York, NY 10020

**Via First Class Mail**

(Counsel for Washington Mutual, Inc. Noteholders Group)  
Thomas E Lauria, Esquire  
*White & Case LLP*  
Wachovia Financial Center  
200 South Biscayne Boulevard, Suite 4900  
Miami, FL 33131

**Via First Class Mail**

(Counsel for 2500 Coney Island Avenue LLC)  
Sydney G. Platzer, Esquire  
*Platzer, Swergold, Karlin, Levine, Goldberg & Jaslow*  
1065 Avenue of the Americas, 18<sup>th</sup> Floor  
New York, NY 10018

**Via Hand Delivery**

(Counsel for Owl Creek Asset Management LP)  
J. Cory Falgowski, Esquire  
*Reed Smith LLP*  
1201 Market Street, Suite 1500  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for CB Richard Ellis, Inc. and CB Richard Ellis Services, Inc.)  
Bennett J. Murphy, Esquire  
Michael C. Schneiderei, Esquire  
*Hennigan, Bennett & Dorman LLP*  
865 South Figueroa Street, Suite 2900  
Los Angeles, CA 90017

**Via First Class Mail**

(Counsel for Law Debenture Trust Company of New York)  
Daniel A. Lowenthal, Esquire  
Brian P. Guiney, Esquire  
*Patterson Belknap Webb & Tyler LLP*  
1133 Avenue of the Americas  
New York, NY 10036-6710

**Via First Class Mail**

*Newstart Factors, Inc.*  
2 Stamford Plaza - Suite 1501  
281 Tresser Boulevard  
Stamford, CT 06901  
Attn: Gregory Vadasdi

**Via First Class Mail**

Alberto Burnstein, Paralegal Collection Specialist  
*Miami-Dade County Tax Collector*  
Miami-Dade Bankruptcy Unit  
140 West Flagler Street, Suite 1403  
Miami, FL 33130-1575

**Via First Class Mail**

(Counsel for Owl Creek Asset Management LP)  
James C. McCarroll, Esquire  
*Reed Smith LLP*  
599 Lexington Avenue, 30<sup>th</sup> Floor  
New York, NY 10022

**Via Hand Delivery**

(Counsel for CB Richard Ellis, Inc. and CB Richard Ellis Services, Inc.)  
William P. Bowden, Esquire  
Amanda M. Winfree, Esquire  
*Ashby & Geddes, P.A.*  
500 Delaware Avenue, 8<sup>th</sup> Floor  
Wilmington, DE 19801

**Via Hand Delivery**

(Counsel for Law Debenture Trust Company of New York)  
Stuart M. Brown, Esquire  
Craig R. Martin, Esquire  
*Edwards Angell Palmer & Dodge LLP*  
919 North Market Street, 15<sup>th</sup> Floor  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Reconveyance Settlement Class (LASC No. BC304993/JCCP No. 4411))  
A. Clifton Hodges, Esquire  
*Hodges and Associates*  
4 East Holly Street, Suite 202  
Pasadena, CA 91103-3900

**Via First Class Mail**

(Counsel for Clear Channel Communications, Inc.)  
Patrick L. Huffstickler, Esquire  
*Cox Smith Matthews Incorporated*  
112 East Pecan, Suite 1800  
San Antonio, TX 78205

**Via First Class Mail**

(Counsel for Fir Tree Value Master Fund, L.P. and Fir  
Tree Capital Opportunity Master Fund, L.P.)  
Michael J. Sage, Esquire  
Jason Alderson, Esquire  
*O'Melveny & Myers LLP*  
Time Square Tower  
7 Times Square  
New York, NY 10036

**Via First Class Mail**

Vivek Melwani, Esquire  
*Centerbridge Capital Partners, LP*  
375 Park Avenue, 12<sup>th</sup> Floor  
New York, NY 10152-0002

**Via First Class Mail**

Mr. Walter R. Holly, Jr.  
10853 Garland Avenue  
Culver City, CA 90232

**Via First Class Mail**

(Counsel for Moody's Investors Service)  
Christopher R. Belmonte, Esquire  
Pamela A. Bosswick, Esquire  
*Satterlee Stephens Burke & Burke LLP*  
230 Park Avenue  
New York, NY 10169

**Via First Class Mail**

(Counsel for Nationwide Title Clearing, Inc.)  
Angelina E. Lim, Esquire  
*Johnson, Pope, Bokor, Ruppel & Burns, LLP*  
Post Office Box 1368  
Clearwater, FL 33757

**Via First Class Mail**

(Counsel for Concur Technologies, Inc.)  
John R. Knapp, Jr., Esquire  
*Cairncross & Hempelmann, P.S.*  
524 2<sup>nd</sup> Avenue, Suite 500  
Seattle, WA 98104-2323

**Via First Class Mail**

(Counsel for Tyco International)  
Sally E. Edison, Esquire  
Nicholas E. Meriwether, Esquire  
*McGuire Woods LLP*  
625 Liberty Avenue, 23<sup>rd</sup> Floor  
Pittsburgh, PA 15222

**Via First Class Mail**

(Counsel for Paradigm Tax Group)  
Barry S. Glaser, Esquire  
*Steckbauer Weinhart Jaffe, LLP*  
333 South Hope Street, Suite 3600  
Los Angeles, CA 90071

**Via Hand Delivery**

(Counsel for Workflow Solutions LLC)  
Ronald S. Gellert, Esquire  
Tara L. Lattomus, Esquire  
*Eckert Seamans Cherin & Mellott, LLC*  
300 Delaware Avenue, Suite 1210  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Washington Mutual, Inc. Noteholders Group)  
David S. Rosner, Esquire  
Paul M. O'Connor, III, Esquire  
Trevor J. Welch, Esquire  
*Kasowitz Benson Torres & Friedman LLP*  
1633 Broadway  
New York, NY 10019

**Via Hand Delivery**

(Counsel for Brandes Investment Partners, L.P.)  
Don A. Beskrone, Esquire  
Amanda M. Winfree, Esquire  
*Ashby & Geddes, P.A.*  
500 Delaware Avenue, 8<sup>th</sup> Floor  
Wilmington, DE 19801

**Via First Class Mail**

Peter A. Ivanick, Esquire  
Andrew Z. Leibold, Esquire  
*Dewey & LeBoeuf, LLP*  
1301 Avenue of the Americas  
New York, NY 10019

**Via First Class Mail**

(Counsel for MMA Financial Institutional Tax Credits XXXII, LP)  
Christine D. Lynch, Esquire  
*Goulston & Storrs, P.C.*  
400 Atlantic Avenue  
Boston, MA 02110-3333

**Via First Class Mail**

(Counsel for American National Insurance Company)  
Frederick Black, Esquire  
Tara B. Annweiler, Esquire  
*Greer, Herz & Adams, LLP*  
One Moody Plaza, 18<sup>th</sup> Floor  
Galveston, TX 77550

**Via First Class Mail**

(Counsel for Affiliated Computer Services, Inc. and ACS Commercial Solutions, Inc.)  
Michelle E. Shriro, Esquire  
*Singer & Levick, P.C.*  
16200 Addison Road, Suite 140  
Addison, TX 75001

**Via First Class Mail**

(Counsel for Brandes Investment Partners, L.P.)  
Glenn E. Siegel, Esquire  
Donald M. Badaczewski, Esquire  
Joshua Krakowsky, Esquire  
*Dechert LLP*  
1095 Avenue of the Americas  
New York, NY 10036-6797

**Via First Class Mail**

(Counsel for Toscafund Asset Management LLP, Tosca and Tosca Long)  
Gary O. Ravert, Esquire  
Nava Hazan, Esquire  
*McDermott Will & Emery LLP*  
340 Madison Avenue  
New York, NY 10173-1922

**Via First Class Mail**

(Counsel for Yuanta Asset Management (HK) Ltd. and Yuanta Asset Management Limited)  
Brett H. Miller, Esquire  
*Morrison & Foerster LLP*  
1290 Avenue of the Americas  
New York, NY 10104

**Via First Class Mail**

Joel W. Ruderman, Esquire  
*Pension Benefit Guaranty Corporation*  
Office of the Chief Counsel  
1200 K Street, N.W.  
Washington, DC 20005-4026

**Via First Class Mail**

(Counsel for New York State Comptroller)  
Andrew J. Entwistle, Esquire  
Johnston de F. Whitman, Jr., Esquire  
Joshua K. Porter, Esquire  
*Entwistle & Cappucci LLP*  
280 Park Avenue, 26<sup>th</sup> Floor West  
New York, NY 10017

**Via First Class Mail**

Mr. Leslie Stephen Wolfe  
711 Van Nuys Street  
San Diego, CA 92109

**Via First Class Mail**

(Counsel to Frisco ISD Tax Assessor; Collin County Tax Assessor; City of Garland Tax Assessor; Garland ISD Tax Assessor)  
David McCall, Esquire  
*Gay, McCall, Isaacks, Gordon & Roberts, P.C.*  
777 East 15<sup>th</sup> Street  
Plano, TX 75074

**Via First Class Mail**

(Counsel to Pearland ISD; Pasadena ISD)  
Dexter D. Joyner, Esquire  
4701 Preston Avenue  
Pasadena, TX 77505

**Via First Class Mail**

(Counsel to Banc of America Leasing & Capital, LLC)  
William G. Wright, Esquire  
*Capehart & Scatchard, P.A.*  
8000 Midlantic Drive, Suite 300 S  
Mt. Laurel, NJ 08054

**Via First Class Mail**

Edward W. Kressler  
*Angelo, Gordon & Co.*  
245 Park Avenue, 26<sup>th</sup> Floor  
New York, NY 10167

**Via Hand Delivery**

(Co-Counsel to Lead Plaintiff and the Putative Class in *In re Washington Mutual, Inc. Securities Litigation*)  
Christopher P. Simon, Esquire  
*Cross & Simon, LLC*  
913 North Market Street, 11<sup>th</sup> Floor  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel to Tennessee Department of Revenue)  
*Tennessee Attorney General's Office*  
Bankruptcy Division  
P.O. Box 20207  
Nashville, TN 37202-0207

**Via First Class Mail**

(Tax Collector - Polk County, Florida)  
Bonnie Holly, Paralegal  
*Office of Joe G. Tedder, CFC*  
Delinquency and Enforcement  
P.O. Box 2016  
Bartow, FL 33831-2016

**Via Hand Delivery**

(Counsel to Appaloosa Management L.P.)  
Michael D. DeBaecke, Esquire  
*Blank Rome LLP*  
1201 Market Street, Suite 800  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel to Appaloosa Management L.P.)  
Brian D. Pfeiffer, Esquire  
Matthew M. Roose, Esquire  
*Fried, Frank, Harris, Shriver & Jacobson LLP*  
One New York Plaza  
New York, NY 10004-1980

**Via First Class Mail**

(Counsel to IBM Corporation and IBM Credit LLC)  
Steven J. Reisman, Esquire  
*Curtis, Mallet-Prevost, Colt & Mosle LLP*  
101 Park Avenue  
New York, NY 10178-0061

**Via First Class Mail**

Zachary Mosner, Esquire  
*State of Washington - Department of Revenue*  
Bankruptcy & Collections Unit  
800 Fifth Avenue, Suite 2000  
Seattle, WA 98104-3188

**Via First Class Mail**

(Counsel to Wilmington Trust Company)  
Jeffrey N. Rothleder, Esquire  
*Arent Fox LLP*  
1050 Connecticut Avenue, N.W.  
Washington, DC 20036

**Via First Class Mail**

(Counsel to Realty Associates Iowa Corporation and  
The Realty Associates Fund VIII, L.P.)  
Robert E. Greenberg, Esquire  
*Friedlander Mislser, PLLC*  
1101 Seventeenth Street, N.W., Suite 700  
Washington, DC 20036-4704

**Via First Class Mail**

(Counsel to Oracle USA, Inc.)  
Shawn M. Christianson, Esquire  
*Buchalter Nemer, PC*  
333 Market Street, 25<sup>th</sup> Floor  
San Francisco, CA 94105-2126

**Via First Class Mail**

Bill Dimos, Esquire  
*IBM Credit LLC*  
North Castle Drive, MD 320  
Armonk, NY 10504

**Via First Class Mail**

(Counsel to Wilmington Trust Company)  
Andrew I. Silfen, Esquire  
*Arent Fox LLP*  
1675 Broadway  
New York, NY 10019

**Via First Class Mail**

Vicky Namken, Bankruptcy Coordinator  
*IBM Corporation*  
13800 Diplomat Drive  
Dallas, TX 75234

**Via First Class Mail**

(Counsel for Intel Americas Inc.)  
Michael Rosenthal, Esquire  
Janet M. Weiss, Esquire  
*Gibson, Dunn & Crutcher LLP*  
200 Park Avenue  
New York, NY 10166-0193

**Via First Class Mail**

James Burgess, Esquire  
*First Pacific Bancorp*  
9333 Genesee Avenue, Suite 300  
San Diego, CA 92121

**Via First Class Mail**

(Counsel for Misys Banking Systems)  
Rick B. Antonoff, Esquire  
Erica Carrig, Esquire  
1540 Broadway  
New York, NY 10036-4039

**Via Hand Delivery**

(Counsel for Siemens IT Solutions and Services, Inc.)  
Mark Minuti, Esquire  
*Saul Ewing LLP*  
222 Delaware Avenue, Suite 1200  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for City of Fort Worth)  
Christopher B. Mosley, Esquire  
City Attorney's Office  
1000 Throckmorton Street  
Fort Worth, TX 76102

**Via First Class Mail**

(Counsel for Todd H. Baker, Thomas Casey, Deborah  
Horvath, David Schneider and John McMurray)  
Stephen W. Spence, Esquire  
*Phillips, Goldman & Spence, P.A.*  
1200 North Broom Street  
Wilmington, DE 19806

**Via Hand Delivery**

(Counsel for Misys Banking Systems)  
William P. Bowden, Esquire  
*Ashby & Geddes, P.A.*  
500 Delaware Avenue, 8<sup>th</sup> Floor  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Siemens IT Solutions and Services, Inc.)  
Douglas J. Lipke, Esquire  
*Vedder Price P.C.*  
222 North LaSalle Street, Suite 2600  
Chicago, IL 60601

**Via First Class Mail**

C.B. Blackard, III, Esquire  
*Acxiom Corporation*  
301 East Dave Ward Drive  
P.O. Box 2000  
Conway, AR 72033-2000

**Via First Class Mail**

(Counsel for ERISA Plaintiffs and the Putative Class)  
Andrew M. Volk, Esquire  
*Hagens Berman Sobol Shapiro LLP*  
1301 Fifth Avenue, Suite 2900  
Seattle, WA 98101

**Via First Class Mail**

Mr. Gregory L. Armstrong  
1024 Pine Crest Loop  
Leeds, AL 35094



**Via First Class Mail**

(Counsel for PT. Bank Negara Indonesia (Persaro) Tbk.)  
Roy H. Carlin, PC  
*Tannenbaum Helpert Syracuse & Hirschtritt LLP*  
900 Third Avenue, 13<sup>th</sup> Floor  
New York, NY 10022

**Via First Class Mail**

(Counsel for Courier Solutions, Inc.)  
Emil Lippe, Jr., Esquire  
*Law Offices of Lippe & Associates*  
Plaza of the Americas, South Tower  
600 North Pearl Street, Suite S2460  
Dallas, TX 75201

**Via First Class Mail**

Dan McAllister, Treasurer-Tax Collector  
Attn: Bankruptcy Desk  
1600 Pacific Highway, Room 162  
San Diego, CA 92101

**Via First Class Mail**

(Counsel for Bowne of Los Angeles, Inc.)  
Gail B. Price, Esquire  
*Bronwen Price*  
2600 Mission Street, Suite 206  
San Marino, CA 91108

**Via First Class Mail**

(Counsel for Trust Committee)  
J. Andrew Rahl, Esquire  
*Reed Smith LLP*  
599 Lexington Avenue  
New York, NY 10022

**Via First Class Mail**

(Counsel for County of San Bernardino, California)  
Martha E. Romero, Esquire  
*Romero Law Firm*  
BMR Professional Building  
6516 Bright Avenue  
Whittier, CA 90601

**Via First Class Mail**

(Counsel for Compliance Coach)  
Jeffrey Isaacs, Esquire  
*Procopio, Cory, Hargreaves & Savitch LLP*  
530 B Street, Suite 2100  
San Diego, CA 92101

**Via First Class Mail**

Janet Fitzpatrick, Legal Assistant  
*Unisys Corporation*  
Unisys Way  
P.O. Box 500, M/S E8-108  
Blue Bell, PA 19424

**Via Hand Delivery**

(Counsel for Trust Committee)  
Kurt F. Gwynne, Esquire  
*Reed Smith LLP*  
1201 Market Street, Suite 1500  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for NCR Corporation)  
Ashley M. Chan, Esquire  
*Hangley Aronchick Segal & Pudlin*  
One Logan Square, 27<sup>th</sup> Floor  
Philadelphia, PA 19103

**Via First Class Mail**

Eugene J. Kottenstette, Esquire  
*City and County of Denver*  
Municipal Operations  
201 West Colfax Avenue, Department 1207  
Denver, CO 80202-5332

**Via First Class Mail**

*Electronic Data Systems LLC*  
Attn: Ayala A. Hassell  
5400 Legacy Drive  
MS: H3-3A-05  
Plano, TX 75024

**Via First Class Mail**

Alberto Burnstein, Paralegal Collection Specialist  
*Miami-Dade County Florida*  
Bankruptcy Unit  
140 West Flagler Street, Suite 1403  
Miami, FL 33130-1575

**Via Hand Delivery**

(Counsel for Compliance Coach)  
Ian Connor Bifferato, Esquire  
Kevin G. Collins, Esquire  
*Bifferato LLC*  
800 North King Street, Plaza Level  
Wilmington, DE 19801

**Via First Class Mail**

(Counsel for Plaintiffs in the ERISA Class Action  
Pending in the United States District Court, Western  
District of Washington)  
Derek W. Loeser, Esquire  
*Keller Rohrback LLP*  
1201 Third Avenue, Suite 3200  
Seattle, WA 98101

**Via First Class Mail**

*Hewlett-Packard Company*  
Attn: Ken Higman  
2125 E Katella Avenue, Suite 400  
Anaheim, CA 92806

**Via First Class Mail**

(Counsel for Andrew J. Eschenbach)  
Michael J. Bennett, Esquire  
Kathleen R. Dahlgren, Esquire  
*Lichtsinn & Haensel, s.c.*  
111 East Wisconsin Avenue, Suite 1800  
Milwaukee, WI 53202