

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

-----X  
: Chapter 11  
: *In re* : Case No. 08-12229 (MFW)  
: :  
WASHINGTON MUTUAL, INC., et al.,<sup>1</sup> : (Jointly Administered)  
: :  
Debtors. : Objection Deadline:  
: October 21, 2009 at 4:00 p.m. (EDT)  
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**SUMMARY OF NINTH MONTHLY FEE APPLICATION OF  
BINGHAM McCUTCHEN LLP, 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 AUGUST 1, 2009 THROUGH AUGUST 31, 2009**

Name of Applicant: Bingham McCutchen LLP  
(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: August 1 through 31, 2009

Amount of Compensation sought as actual,  
reasonable and necessary: \$212,107.00  
(80% of which is \$169,685.60)

Amount of Expense Reimbursement sought  
as actual, reasonable and necessary: \$344.76

This is (a)n:  Monthly  Interim  Final Application

<sup>1</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.



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The total time expended for preparing this Application is not included in this Application because Bingham McCutchen expended that time after August 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
7/27/2009 [Docket No. 1394]  Certificate of No Objection 9/8/2009 [Docket No. 1394]	6/1/09-6/30/09	\$156,364.25	\$12,061.42	\$125,091.40	\$12,061.42
8/27/2009 [Docket No. 1556]  Certificate of No Objection 9/21/2009 [Docket No. 1630]	7/1/09-7/31/09	\$125,014.00	\$5,194.89	\$100,011.20	\$5,194.89

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

Name of Professional	Position, Year joined the Firm, Bar Membership	Total Hours Billed	Hourly Billing Rate	Total Compensation
<b>PARTNERS AND OF COUNSEL:</b>				
Bowers, Christopher P.	Partner, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2000 and the Maryland Bar since 1999.	4.60	895.00	4,117.00
Buch, Ronald L.	Partner, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 1996.	1.00	780.00	780.00
Desmond, Michael	Partner, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2000, the New York Bar since 1998, and the California Bar since 1994.	0.50	950.00	475.00

<b>Name of Professional</b>	<b>Position, Year joined the Firm, Bar Membership</b>	<b>Total Hours Billed</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
<b>PARTNERS AND OF COUNSEL:</b>				
Goldman, Gerald	Of Counsel, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 1968.	52.10	995.00	51,839.50
Leyva, Natan	Partner, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2001 and the New York Bar since 2000.	13.00	760.00	9,880.00
Madan, Rajiv	Partner, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 1999, the New York Bar since 1995, and the New Jersey Bar since 1993.	10.10	895.00	9,039.50
<b>Total Partners and Of Counsel</b>		<b>81.30</b>		<b>\$76,131.00</b>

<b>Name of Professional</b>	<b>Position, Year joined the Firm, Bar Membership</b>	<b>Total Hours Billed</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
<b>ASSOCIATES AND STAFF ATTORNEYS:</b>				
Amanti, Lena	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2005 and the California Bar since 2004.	9.50	620.00	5,890.00
Banvard, Honor	Associate, joined the firm in 2008. Member of the Maryland Bar since 2008.	11.50	420.00	4,830.00
Krause, Arielle S.	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2009 and the Pennsylvania Bar since 2007.	3.20	440.00	1,408.00
Laughlin, Anne M.	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2009 and the Michigan Bar since 2008.	42.20	440.00	18,568.00

<b>Name of Professional</b>	<b>Position, Year joined the Firm, Bar Membership</b>	<b>Total Hours Billed</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
<b>ASSOCIATES AND STAFF ATTORNEYS:</b>				
Mears, Veronica	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2009 and the New York Bar since 2008.	5.00	440.00	2,200.00
Murphy, Christopher	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2007 and the New York Bar since 2007.	2.40	510.00	1,224.00
Otero, Kevin	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2008 and the New York Bar since 2005.	139.80	590.00	82,482.00
Pai, Sarah	Associate, joined Bingham McCutchen in 2009. Member of the District of Columbia Bar since 2009 and the Texas Bar since 2007.	5.60	440.00	2,464.00
<b>Total Associates and Staff Attorneys</b>		<b>219.20</b>		<b>\$119,066.00</b>

<b>Name of Professional</b>	<b>Position, Year joined the Firm</b>	<b>Total Hours Billed</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
<b>PARALEGALS AND OTHER NON-LEGAL STAFF:</b>				
Bohls, Dawn	Reference Librarian, joined Bingham McCutchen in 2009.	4.50	325.00	1,462.50
Campbell, Chad W.	Litigation Technology Specialist, joined Bingham McCutchen in 2009.	25.20	280.00	7,056.00
Hensel, Jeannie H.	Practice Support Consultant, joined Bingham McCutchen in 2009.	9.50	325.00	3,087.50
Owens, Angela M.	Senior Paralegal, joined Bingham McCutchen in 2009.	20.80	255.00	5,304.00
<b>Total Paraprofessionals</b>		<b>60.00</b>		<b>\$16,910.00</b>

<b>Professionals</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Partners and Of Counsel	81.30	76,131.00
Associates and Staff Attorneys	219.20	119,066.00
Paraprofessionals	60.00	16,910.00
<b>Total</b>	<b>360.50</b>	<b>\$212,107.00</b>
Blended Attorney Rate	\$649.57	

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

<b>Project Name</b>	<b>Total Hours</b>	<b>Total Fees</b>
Affirmative Case Development	6.50	3,620.00
Audit Representation	326.10	198,165.50
Case Administration	27.90	10,321.50
<b>Total</b>	<b>360.5</b>	<b>\$212,107.00</b>

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

<b>Expense Category</b>	<b>Expense Amount</b>
Courier / Messenger Service	344.76
<b>Total</b>	<b>\$344.76</b>

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

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: Chapter 11  
: *In re* : Case No. 08-12229 (MFW)  
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WASHINGTON MUTUAL, INC., et al.,<sup>1</sup> : (Jointly Administered)  
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NINTH MONTHLY FEE APPLICATION OF BINGHAM McCUTCHEN LLP,  
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 AUGUST 1, 2009 THROUGH AUGUST 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,” 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 ninth monthly fee application (the

<sup>1</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.

“Application”) for the allowance of interim compensation for professional services rendered in the aggregate of \$212,107.00 (80% of which is \$169,685.60) (the “Fee Amount”) and reimbursement for actual and necessary expenses incurred in the aggregate of \$344.76 (the “Expense Amount”) for the period commencing August 1, 2009 through and including August 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 “McKee Retention Order”) [Docket No. 299]. A copy of the McKee 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. By this Court’s order signed September 23, 2009, the Debtors were authorized to retain Bingham as their special tax counsel *nunc pro tunc* to August 1, 2009 (the



“Bingham Retention Order”) [Docket No. 1652]. The Bingham Retention Order authorizes the Debtors to compensate Bingham in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Bingham Retention Order, and such other procedures as may be fixed by order of the Court. A copy of the Bingham Retention Order is attached hereto as Exhibit “A1.”

### **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, Bingham 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. Bingham has not 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, Bingham maintained computerized records of the time spent by all 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, Bingham provided professional services to the Debtors regarding the tax controversy matters for which it was employed. Specifically, Bingham 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 Bingham's itemized computerized time records for professional and paraprofessional services rendered on behalf of the Debtors during the Fee Period. During the Fee Period, Bingham 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 Bingham on behalf of the Debtors during the Fee Period required an aggregate expenditure of 360.50 recorded hours. Of the aggregate time expended, 81.30 hours were expended by partners and of counsel, 219.20 hours were expended by associates and staff attorneys, and 60.00 hours were expended by paraprofessionals. Bingham's blended hourly rate for attorney services provided during the Fee Period was \$649.57.

12. The fees charged by Bingham as set forth in Exhibit "B" were billed in accordance with Bingham's existing billing rates and procedures in effect during the Fee Period. The rates Bingham charged for the services rendered by its professionals and paraprofessionals

in these chapter 11 cases are the same rates Bingham 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 Bingham's internal system of task codes (each a "Task Code"). If a Task Code does not appear, Bingham 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 Bingham 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 Bingham 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 \$3,620.00 on account of 6.50 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 \$198,165.50 on account of 326.10 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 Bingham's eighth monthly fee application. The billing procedures required by Rule 2016-2 of the Local Rules, the Administrative Order, and the UST Guidelines 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 \$10,321.50 on account of 27.90 hours.

15. The foregoing professional services performed by Bingham 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) the firm'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 Bingham's itemized expenses incurred on behalf of the Debtors during the Fee Period. Bingham seeks reimbursement in this Application for courier/messenger service.

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, travel, 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. Bingham disbursed \$344.76 as expenses incurred in providing professional services during the Fee Period. Bingham 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**

21. 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).

22. 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. 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.

23. Bingham 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-Bingham communication and education regarding the Debtors' tax matters.

24. The services rendered by Bingham 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**

25. To the extent time or disbursement charges for services rendered or expenses incurred relate to the Fee Period but were not processed prior to the preparation of this Application, or 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

26. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Application has been provided to: (i) Washington Mutual, Inc., c/o Alvarez and Marsal, 1301 Second Avenue, Seattle, Washington 98101 (Attn: John Maciel, Esq.); (ii) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Marcia L. Goldstein, Esq. and Brian S. Rosen, Esq.), counsel for the Debtors; (iii) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Mark D. Collins, Esq.), local counsel for the Debtors; (iv) Akin, Gump, Strauss, Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Fred S. Hodara, Esq.); Akin, Gump, Strauss, Hauer & Feld LLP, 1333 New Hampshire Avenue, N.W., Washington, D.C. 20036 (Attn: Scott L. Alberino, Esq.); Akin, Gump, Strauss, Hauer & Feld LLP, 2029 Century Park East, Suite 2400, Los Angeles, California 90067-3012 (Attn: Peter J. Gurfein, Esq. and David P. Simonds, Esq.); and Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 North Market Street, Wilmington, Delaware 19801 (Attn: David B. Stratton, Esq. and Evelyn J. Meltzer, Esq.), counsel for the statutory committee of unsecured creditors; and (v) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801.

### Conclusion

WHEREFORE Bingham respectfully requests that the Court enter an order (i) granting the Application and authorizing allowance of compensation in the aggregate of \$212,107.00 (80% of which is \$169,685.60) for professional services rendered and \$344.76 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: October 1, 2009  
Washington, D.C.

A handwritten signature in black ink, appearing to read "Rajiv Madan", written over a horizontal line.

Rajiv Madan, Esq.  
BINGHAM McCUTCHEN LLP  
2020 K Street, N.W.  
Washington, D.C. 20006  
Telephone: (202) 373-6681  
Facsimile: (202) 373-6001

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

**CERTIFICATION**

DISTRICT OF COLUMBIA)

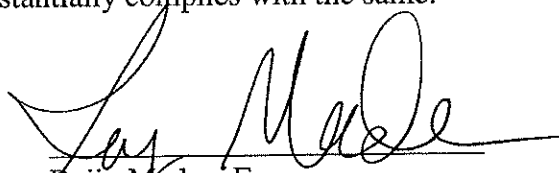
ss:

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

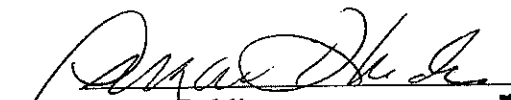
1. I am an attorney and member of the applicant firm, Bingham McCutchen LLP ("Bingham," successor in interest to McKee Nelson LLP), special tax counsel to the Debtors, and am admitted to practice law in the District of Columbia.

2. I have personally performed many of the legal services rendered by Bingham and am familiar with the work performed on behalf of the Debtors by Bingham 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 1st day of October, 2009

  
Notary Public  
My Commission Expires:

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

**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**

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*In re* : **Chapter 11**  
: :  
WASHINGTON MUTUAL, INC., et al.,<sup>1</sup> : **Case No. 08-12229 (MFW)**  
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**Debtors.** : **(Jointly Administered)**  
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: **Objection Deadline: October 21, 2009 at**  
-----X **4:00 p.m. (EDT).**

**NOTICE OF NINTH MONTHLY FEE APPLICATION OF  
BINGHAM MCCUTCHEN LLP, AS SUCCESSOR INTEREST TO  
MCKEE NELSON LLP, FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES AS SPECIAL TAX COUNSEL TO DEBTORS FOR  
PERIOD OF AUGUST 1, 2009 THROUGH AUGUST 31, 2009**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (the “Debtors”) have today filed the attached *Ninth 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 August 1, 2009 through August 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

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<sup>1</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.

[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 **October 21, 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: October 1, 2009  
Wilmington, Delaware

Respectfully submitted,



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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.  
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Wilmington, DE 19801  
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– and –

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New York, New York 10153  
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Facsimile: (212) 310-8007

*Attorneys for the Debtors and Debtors in Possession*

**EXHIBIT A**

McKee Retention Order

**ORIGINAL**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

-----X  
: **Chapter 11**  
: **Case No. 08-12229 (MFW)**  
: **(Jointly Administered)**  
: **Re: Docket No. 153**  
-----X

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

**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

<sup>1</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.

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 A1**

Bingham Retention Order

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

-----X		
<i>In re:</i>	:	Chapter 11
	:	
WASHINGTON MUTUAL, INC., <u>et al.</u> , <sup>1</sup>	:	Case No. 08-12229 (MFW)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		
	:	Re: Docket No. 1492

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

Upon consideration of the application, dated August 13, 2009 (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 Bingham McCutchen LLP ("Bingham" or the "Firm") as special tax counsel, *nunc pro tunc*, to August 1, 2009; and upon the Declaration of Rajiv Madan, Esq. (the "August 2009 Madan Declaration"), a partner at Bingham, which is annexed to the Application; and the Court being satisfied, based on the representations made in the Application and the August 2009 Madan Declaration, that Bingham represents no interest adverse to the Debtors or the Debtors' estates with respect to the matters upon which it is to be engaged, under section 327 of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, that the employment

<sup>1</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.

of Bingham 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, 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 Bingham as special tax counsel to the Debtors on the terms set forth in the Application and this order, effective *nunc pro tunc* to August 1, 2009 in the above captioned cases; and it is further

ORDERED that Bingham 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: Sept. 23, 2009  
Wilmington, Delaware

  
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THE HONORABLE MARY F. WALRATH,  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

Time Records

**Task Code: ACD - Affirmative Case Development**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/3/2009	AMO	Confer with Mr. Campbell regarding [REDACTED]	0.20	51.00
8/3/2009	AMO	Review documents [REDACTED]	0.30	76.50
8/3/2009	CWC	Confer with Ms. Owens regarding [REDACTED]	0.20	56.00
8/3/2009	CWC	Technical management of factual record.	0.80	224.00
8/3/2009	KO	Prepare for call with [REDACTED]	0.50	295.00
8/3/2009	KO	Conference call with [REDACTED]	0.50	295.00
8/5/2009	CWC	Technical management of factual record.	0.50	140.00
8/7/2009	CWC	Technical management of factual record.	0.50	140.00
8/10/2009	AML	Review and outline [REDACTED]	0.50	220.00
8/12/2009	RLB	Call with R. Madan and [REDACTED] regarding [REDACTED] and follow-up meeting with Mr. Madan regarding same.	0.50	390.00
8/12/2009	RM	Meeting with Mr. Buch and call with [REDACTED] regarding [REDACTED]	0.50	447.50
8/21/2009	CPB	Confer with R. Madan and R. Buch regarding [REDACTED]	0.50	447.50
8/21/2009	RLB	Meet with Mr. Madan and Mr. Bowers regarding [REDACTED]	0.50	390.00
8/21/2009	RM	Confer with C. Bowers and R. Buch regarding [REDACTED]	0.50	447.50
<b>Total:</b>			<b>6.50</b>	<b>\$3,620.00</b>

**Task Code: AR - Audit Representation**

Date	TKP	Description	Hours	Fees
8/1/2009	AML	Review [REDACTED].	0.30	132.00
8/2/2009	AML	Review [REDACTED].	0.80	352.00
8/2/2009	AML	Review [REDACTED].	0.70	308.00
8/3/2009	AML	Review and revise [REDACTED].	2.40	1,056.00
8/3/2009	AML	Review and finalize [REDACTED].	2.20	968.00
8/3/2009	AML	Review and revise [REDACTED].	2.00	880.00
8/3/2009	AML	Draft [REDACTED] regarding [REDACTED].	1.80	792.00
8/3/2009	AML	Review and finalize [REDACTED].	0.80	352.00
8/3/2009	AML	Meet with Mr. Otero regarding [REDACTED].	0.50	220.00
8/3/2009	AML	Confer with Mr. Campbell regarding technical management of factual record.	0.40	176.00
8/3/2009	CWC	Technical management of factual record.	1.30	364.00
8/3/2009	CWC	Confer with Anne Laughlin regarding technical management of factual record.	0.40	112.00
8/3/2009	HB	Meet with Natan Leyva regarding [REDACTED].	0.50	210.00
8/3/2009	HB	Review [REDACTED].	1.00	420.00
8/3/2009	KO	Review [REDACTED].	1.50	885.00
8/3/2009	KO	Confer with Ms. Laughlin regarding [REDACTED].	0.50	295.00
8/3/2009	KO	Continue preparation and analysis of [REDACTED].	0.50	295.00
8/3/2009	NJL	Confer with H. Banvard regarding [REDACTED].	0.50	380.00
8/4/2009	AML	Review and revise [REDACTED].	7.00	3,080.00
8/4/2009	AML	Confer with Mr. Otero regarding [REDACTED].	0.30	132.00
8/4/2009	CWC	Technical management of factual record.	1.80	504.00
8/4/2009	GG	Review [REDACTED] and prepare for meeting with Natan Leyva and Honor Banvard.	1.70	1,691.50
8/4/2009	GG	Meet with Natan Leyva and Honor Banvard regarding [REDACTED].	0.30	298.50
8/4/2009	HB	Meet with Natan Leyva and Gerry Goldman regarding [REDACTED].	0.30	126.00
8/4/2009	HB	Review [REDACTED].	0.20	84.00



**Task Code: AR - Audit Representation**

Date	TKP	Description	Hours	Fees
8/4/2009	KO	Review and revise [REDACTED].	2.80	1,652.00
8/4/2009	KO	Further review [REDACTED] and [REDACTED].	1.70	1,003.00
8/4/2009	KO	Further research and work on [REDACTED].	1.50	885.00
8/4/2009	KO	Review [REDACTED].	0.70	413.00
8/4/2009	KO	Confer with Ms. Laughlin regarding [REDACTED].	0.30	177.00
8/4/2009	NJL	Review [REDACTED].	0.30	228.00
8/4/2009	NJL	Meet with Gerald Goldman and Honor Banvard regarding [REDACTED].	0.70	532.00
8/5/2009	AML	Review [REDACTED].	1.40	616.00
8/5/2009	AML	Revise [REDACTED] per Mr. Otero's comments.	1.40	616.00
8/5/2009	AML	Confer with Kevin Otero regarding [REDACTED] and [REDACTED].	1.00	440.00
8/5/2009	AML	Confer with Mr. Campbell regarding [REDACTED] and [REDACTED].	0.70	308.00
8/5/2009	AMO	Organize and compile audit files.	1.10	280.50
8/5/2009	CWC	Technical management of factual record.	1.10	308.00
8/5/2009	CWC	Confer with Ms. Laughlin regarding [REDACTED] and [REDACTED].	0.70	196.00
8/5/2009	KO	Further review [REDACTED] and [REDACTED].	2.00	1,180.00
8/5/2009	KO	Further research and work on [REDACTED].	2.00	1,180.00
8/5/2009	KO	Confer with Ms. Laughlin regarding [REDACTED], [REDACTED] and [REDACTED].	1.00	590.00
8/5/2009	RM	Review C. Brouwer's (WAMU) email regarding [REDACTED].	0.30	268.50
8/5/2009	RM	Telephone conference with C. Brouwer (WAMU) and J. Carreon (Alvarez & Marsal) regarding [REDACTED].	0.30	268.50
8/5/2009	RM	Draft email to internal team regarding [REDACTED].	0.30	268.50
8/6/2009	AML	Confer with Mr. Campbell regarding [REDACTED] and [REDACTED].	0.60	264.00
8/6/2009	AML	Review final draft [REDACTED].	0.40	176.00
8/6/2009	AML	Confer with Mr. Otero regarding [REDACTED].	0.10	44.00
8/6/2009	AMO	Technical management of factual record.	1.60	408.00
8/6/2009	AMO	Review and edit [REDACTED] per Ms. Laughlin.	1.20	306.00

**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/6/2009	AMO	Confirm beginning bates number with Mr. Campbell.	0.10	25.50
8/6/2009	CWC	Technical management of factual record.	4.10	1,148.00
8/6/2009	CWC	Confer with Ms Laughlin regarding [REDACTED] and [REDACTED].	0.60	168.00
8/6/2009	CWC	Confirm beginning bates number with Ms. Owens.	0.10	28.00
8/6/2009	GG	Email regarding [REDACTED].	0.10	99.50
8/6/2009	KO	Research and analyze [REDACTED].	2.50	1,475.00
8/6/2009	KO	Draft [REDACTED].	2.00	1,180.00
8/6/2009	KO	Further work on [REDACTED].	2.00	1,180.00
8/6/2009	KO	Meet with Ms. Laughlin regarding [REDACTED].	0.10	59.00
8/7/2009	AML	Confer with Mr. Campbell regarding finalization of [REDACTED] and [REDACTED].	0.80	352.00
8/7/2009	AML	Review and revise [REDACTED] regarding [REDACTED] and [REDACTED] and email same to Mr. Otero.	0.70	308.00
8/7/2009	AML	Draft [REDACTED].	0.40	176.00
8/7/2009	AML	Final review of [REDACTED].	0.40	176.00
8/7/2009	AML	Final review of [REDACTED].	0.30	132.00
8/7/2009	AML	Confer with Mr. Otero regarding [REDACTED].	0.20	88.00
8/7/2009	AML	Confer with Ms. Owens regarding [REDACTED] and [REDACTED].	0.20	88.00
8/7/2009	AMO	Assist in organizing [REDACTED] and [REDACTED].	0.80	204.00
8/7/2009	AMO	Technical management of factual record.	0.60	153.00
8/7/2009	AMO	Confer with Mr. Campbell regarding [REDACTED] and technical management of factual record.	0.30	76.50
8/7/2009	AMO	Confer with Ms. Laughlin regarding [REDACTED].	0.20	51.00
8/7/2009	CWC	Technical management of factual record.	3.40	952.00
8/7/2009	CWC	Confer with Ms. Laughlin regarding finalization of [REDACTED] and [REDACTED].	0.80	224.00
8/7/2009	CWC	Confer with Ms. Owens regarding [REDACTED] and technical management of factual record.	0.30	84.00
8/7/2009	KO	Further draft [REDACTED].	2.80	1,652.00
8/7/2009	KO	Further work on [REDACTED].	1.50	885.00

**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/7/2009	KO	Meet with Ms. Laughlin regarding [REDACTED].	0.20	118.00
8/7/2009	RM	Review [REDACTED].	0.40	358.00
8/7/2009	RM	Email exchange with Mr. Smith and C. Brouwer (WAMU) regarding [REDACTED].	0.30	268.50
8/8/2009	KO	Further research and work for [REDACTED].	6.80	4,012.00
8/8/2009	KO	Research and analyze [REDACTED].	2.50	1,475.00
8/9/2009	KO	Further research and draft [REDACTED] and [REDACTED].	2.50	1,475.00
8/10/2009	KO	Further research and draft [REDACTED].	3.00	1,770.00
8/11/2009	AML	Review and comment on draft [REDACTED] regarding [REDACTED].	0.60	264.00
8/11/2009	AML	Review [REDACTED] email same to Raj Madan.	0.40	176.00
8/11/2009	AML	Review and revise [REDACTED] regarding [REDACTED] per Raj Madan's comments and finalize same.	0.40	176.00
8/11/2009	AML	Draft response [REDACTED] regarding [REDACTED].	0.30	132.00
8/11/2009	AML	Review [REDACTED] regarding [REDACTED].	0.20	88.00
8/11/2009	AML	Confer with Raj Madan regarding [REDACTED].	0.20	88.00
8/11/2009	AML	Confer with Kevin Otero regarding [REDACTED].	0.10	44.00
8/11/2009	AMO	Assist in organizing [REDACTED].	0.30	76.50
8/11/2009	AMO	Review files and update IDR index with response to IDR 153.	0.30	76.50
8/11/2009	CPB	Confer with Natan Leyva regarding [REDACTED].	0.40	358.00
8/11/2009	GG	Confer with Natan Leyva regarding [REDACTED].	0.70	696.50
8/11/2009	GG	Review and edit Kevin Otero's [REDACTED].	1.20	1,194.00
8/11/2009	GG	Confer with Natan Leyva regarding [REDACTED] and [REDACTED].	0.30	298.50
8/11/2009	GG	Teleconferences with Kevin Otero regarding [REDACTED].	0.20	199.00
8/11/2009	HB	Draft [REDACTED].	1.00	420.00
8/11/2009	KO	Draft summary [REDACTED].	2.50	1,475.00
8/11/2009	KO	Further research and draft [REDACTED] and [REDACTED].	2.00	1,180.00

**Task Code: AR - Audit Representation**

Date	TKP	Description	Hours	Fees
8/11/2009	KO	Further draft and revise [REDACTED].	1.70	1,003.00
8/11/2009	KO	Confer with Mr. Goldman regarding [REDACTED].	0.20	118.00
8/11/2009	KO	Confer with Mr. Leyva regarding [REDACTED].	0.20	118.00
8/11/2009	KO	Confer with Anne Laughlin regarding [REDACTED].	0.10	59.00
8/11/2009	NJL	Confer with Gerald Goldman regarding [REDACTED].	0.70	532.00
8/11/2009	NJL	Review [REDACTED] and draft [REDACTED].	0.90	684.00
8/11/2009	NJL	Confer with Chris Bowers regarding [REDACTED].	0.40	304.00
8/11/2009	NJL	Confer with Gerald Goldman regarding [REDACTED] and [REDACTED].	0.30	228.00
8/11/2009	NJL	Confer with Kevin Otero regarding [REDACTED].	0.20	152.00
8/11/2009	RM	Revise [REDACTED].	0.60	537.00
8/11/2009	RM	Telephone conference with C. Brouwer (WAMU) regarding [REDACTED].	0.60	537.00
8/11/2009	RM	Email exchange with [REDACTED].	0.50	447.50
8/11/2009	RM	Email exchange with C. Brouwer (WAMU).	0.30	268.50
8/11/2009	RM	Confer with Anne Laughlin regarding [REDACTED].	0.20	179.00
8/12/2009	AML	Meet with Raj Madan (in part), Kevin Otero, Chris Murphy, Sarah Pai, Angie Owens (in part) and Chad Campbell (in part) regarding [REDACTED].	0.50	220.00
8/12/2009	AML	Locate and email Chris Murphy [REDACTED].	0.20	88.00
8/12/2009	AML	Confer with Kevin Otero regarding [REDACTED] and status of matter.	0.10	44.00
8/12/2009	AMO	Meet with internal team regarding [REDACTED].	0.50	127.50
8/12/2009	AMO	Review [REDACTED] per Mr. Otero.	0.40	102.00
8/12/2009	CPB	Confer with Natan Leyva regarding [REDACTED].	0.40	358.00
8/12/2009	CPB	Office conference with N. Leyva regarding [REDACTED].	0.20	179.00
8/12/2009	CPM	Internal team update and status meeting.	0.50	255.00
8/12/2009	CWC	Attend meeting to discuss the status and location of the [REDACTED].	0.50	140.00
8/12/2009	GG	Continue to research and analyze [REDACTED], including review of [REDACTED].	2.00	1,990.00
8/12/2009	GG	Conversations, voicemails and emails with Kevin Otero regarding [REDACTED] and edit [REDACTED].	0.60	597.00

**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/12/2009	GG	Analysis of research assignment for Lena Amanti and Chris Murphy.	0.50	497.50
8/12/2009	GG	Edit [REDACTED].	0.30	298.50
8/12/2009	HB	Draft [REDACTED].	1.50	630.00
8/12/2009	KO	Further research and draft [REDACTED] and [REDACTED].	2.50	1,475.00
8/12/2009	KO	Review and revise [REDACTED].	1.90	1,121.00
8/12/2009	KO	Further draft and revise [REDACTED].	1.50	885.00
8/12/2009	KO	Confer with N. Leyva regarding [REDACTED].	0.80	472.00
8/12/2009	KO	Multiple conferences with Gerald Goldman regarding [REDACTED].	0.60	354.00
8/12/2009	KO	Internal team update and status meeting.	0.50	295.00
8/12/2009	KO	Confer with Ms. Laughlin regarding [REDACTED] and status of matter.	0.10	59.00
8/12/2009	NJL	Continue review and comment on [REDACTED].	2.10	1,596.00
8/12/2009	NJL	Confer with C. Bowers regarding [REDACTED].	0.20	152.00
8/12/2009	NJL	Confer with Kevin Otero regarding [REDACTED].	0.80	608.00
8/12/2009	NJL	Confer with Chris Bowers regarding [REDACTED].	0.40	304.00
8/12/2009	RM	Draft email regarding [REDACTED], review [REDACTED] and email exchange with [REDACTED].	0.30	268.50
8/12/2009	RM	Attend part of internal team meeting on status.	0.20	179.00
8/12/2009	SP	Internal team update and status meeting.	0.50	220.00
8/13/2009	CPB	Telephone conference regarding [REDACTED].	0.30	268.50
8/13/2009	CPM	Review [REDACTED] and email Ms. Pai regarding same and to set up meeting.	0.50	255.00
8/13/2009	GG	Continue draft of [REDACTED] and review of [REDACTED].	1.40	1,393.00
8/13/2009	GG	Conversation with Sarah Pai and [REDACTED].	0.60	597.00
8/13/2009	GG	Confer with N. Leyva and K. Otero regarding [REDACTED].	0.50	497.50
8/13/2009	GG	Review [REDACTED].	0.20	199.00
8/13/2009	GG	Confer with Kevin Otero regarding [REDACTED].	0.20	199.00
8/13/2009	HB	Draft [REDACTED].	3.50	1,470.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
8/13/2009	KO	Further draft and revise [REDACTED].	2.50	1,475.00
8/13/2009	KO	Further work on [REDACTED].	2.50	1,475.00
8/13/2009	KO	Further research and draft [REDACTED] and [REDACTED].	1.30	767.00
8/13/2009	KO	Confer with N. Leyva and G. Goldman regarding [REDACTED].	0.50	295.00
8/13/2009	KO	Confer with Gerald Goldman regarding [REDACTED].	0.20	118.00
8/13/2009	LA	Review [REDACTED] related to Financing Transaction.	1.00	620.00
8/13/2009	NJL	Review [REDACTED] and confer with Kevin Otero and Gerald Goldman.	0.50	380.00
8/13/2009	RM	Review [REDACTED].	0.30	268.50
8/13/2009	SP	Confer with Gerald Goldman regarding [REDACTED].	0.60	264.00
8/13/2009	VM	Review materials regarding [REDACTED] at the direction of Kevin Otero.	2.00	880.00
8/14/2009	CPM	Meeting with Ms. Pai regarding Financing Transaction and [REDACTED].	0.50	255.00
8/14/2009	CWC	Technical management of factual record.	1.70	476.00
8/14/2009	GG	File administration and continue draft of [REDACTED].	2.50	2,487.50
8/14/2009	GG	Confer with Lena Amanti regarding research project.	0.20	199.00
8/14/2009	HB	Draft [REDACTED].	2.00	840.00
8/14/2009	KO	Further draft and revise [REDACTED].	3.20	1,888.00
8/14/2009	LA	Review [REDACTED] related to Financing Transaction.	0.30	186.00
8/14/2009	LA	Discuss research projects with Mr. Goldman.	0.20	124.00
8/14/2009	NJL	Review and revise [REDACTED] and review and comment on [REDACTED].	2.00	1,520.00
8/14/2009	SP	Meet with Chris Murphy regarding Financing Transaction.	0.50	220.00
8/14/2009	VM	Prepare [REDACTED] at the direction of Kevin Otero.	3.00	1,320.00
8/15/2009	GG	Draft/edit [REDACTED].	2.00	1,990.00
8/15/2009	KO	Further draft and revise [REDACTED].	2.50	1,475.00
8/16/2009	GG	Edit/draft [REDACTED].	1.50	1,492.50
8/16/2009	KO	Further work on [REDACTED].	1.20	708.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
8/17/2009	CWC	Technical management of factual record.	1.40	392.00
8/17/2009	GG	Edit/draft [REDACTED].	2.50	2,487.50
8/17/2009	KO	Further review and analyze [REDACTED].	2.60	1,534.00
8/18/2009	AML	Review [REDACTED] and email Chad Campbell regarding [REDACTED] pursuant to same.	0.20	88.00
8/18/2009	AMO	Organize [REDACTED] for Mr. Goldman.	1.20	306.00
8/18/2009	GG	E-mails with Kevin Otero, Honor Banvard and Natan Leyva regarding [REDACTED].	2.20	2,189.00
8/18/2009	GG	Teleconferences with Sarah Pai regarding [REDACTED] and administrative matters.	0.40	398.00
8/18/2009	GG	Conversation with Kevin Otero regarding [REDACTED].	0.10	99.50
8/18/2009	KO	Further work on [REDACTED].	2.50	1,475.00
8/18/2009	KO	Further review and analyze [REDACTED].	1.60	944.00
8/18/2009	KO	Review [REDACTED].	1.50	885.00
8/18/2009	KO	Further work on [REDACTED].	0.90	531.00
8/18/2009	KO	Confer with Gerald Goldman regarding [REDACTED].	0.10	59.00
8/18/2009	RM	Meeting with IRS counsel (L. Press and M. Knopse) regarding process.	0.40	358.00
8/18/2009	RM	Draft email to J. Carreon (Alvarez & Marsal), C. Smith (WaMu) and C. Brouwer (WaMu) regarding [REDACTED].	0.30	268.50
8/18/2009	SP	Confer with Gerald Goldman regarding [REDACTED].	0.40	176.00
8/19/2009	AML	Review [REDACTED].	0.20	88.00
8/19/2009	AML	Confer with Chad Campbell regarding [REDACTED].	0.10	44.00
8/19/2009	AMO	Organize [REDACTED] materials for Ms. Banvard.	0.30	76.50
8/19/2009	CPM	Confer with Gerald Goldman and Lena Amanti regarding research issues.	0.50	255.00
8/19/2009	CWC	Technical management of factual record.	3.10	868.00
8/19/2009	CWC	Confer with Anne Laughlin regarding [REDACTED].	0.10	28.00
8/19/2009	DB	Research to compile [REDACTED], for Lena Amanti.	1.50	487.50
8/19/2009	GG	Edit/draft [REDACTED].	3.10	3,084.50
8/19/2009	GG	Conversation with Natan Leyva regarding [REDACTED].	0.20	199.00

**Task Code: AR - Audit Representation**

Date	TKP	Description	Hours	Fees
8/19/2009	GG	Conversations with Sarah Pai regarding matter.	0.20	199.00
8/19/2009	GG	Meeting with Lena Amanti and Chris Murphy regarding assignments.	0.50	497.50
8/19/2009	HB	Meet with Mr. Leyva regarding [REDACTED].	0.30	126.00
8/19/2009	HB	Continue preparation and analysis of [REDACTED].	0.20	84.00
8/19/2009	KO	Further work on [REDACTED].	2.40	1,416.00
8/19/2009	KO	Further research and analyze [REDACTED].	1.50	885.00
8/19/2009	KO	Further work on [REDACTED].	1.40	826.00
8/19/2009	LA	Conference with Mr. Goldman and Mr. Murphy regarding research.	0.50	310.00
8/19/2009	NJL	Confer with Gerald Goldman regarding [REDACTED].	0.20	152.00
8/19/2009	NJL	Confer with Honor Banvard regarding [REDACTED].	0.30	228.00
8/19/2009	RM	Email exchange with C. Smith (WaMu) regarding [REDACTED].	0.30	268.50
8/19/2009	SP	Confer with G. Goldman regarding matter.	0.20	88.00
8/20/2009	AML	Meet with Raj Madan to review [REDACTED].	0.40	176.00
8/20/2009	AML	Confer with Kevin Otero regarding [REDACTED].	0.40	176.00
8/20/2009	CPB	Confer with N. Leyva and K. Otero regarding [REDACTED].	0.30	268.50
8/20/2009	CPB	Office conference with G. Goldman regarding [REDACTED].	0.20	179.00
8/20/2009	DB	Research to compile [REDACTED], for Kevin Otero.	1.50	487.50
8/20/2009	GG	Review and analysis of [REDACTED].	1.40	1,393.00
8/20/2009	GG	Conversation with Chris Bowers regarding [REDACTED].	0.20	199.00
8/20/2009	GG	Conversation with Natan Leyva regarding [REDACTED].	0.30	298.50
8/20/2009	GG	Teleconferences with Kevin Otero regarding [REDACTED].	0.30	298.50
8/20/2009	GG	Conversations with Sarah Pai regarding [REDACTED].	1.30	1,293.50
8/20/2009	HB	Meet with Mr. Leyva regarding [REDACTED].	0.10	42.00
8/20/2009	HB	Continue to research and draft [REDACTED].	0.90	378.00
8/20/2009	KO	Confer with Chris Bowers and Natan Leyva regarding [REDACTED].	0.30	177.00
8/20/2009	KO	Perform further research and analysis regarding [REDACTED].	1.80	1,062.00



Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
8/20/2009	KO	Confer with Gerald Goldman regarding [REDACTED].	0.30	177.00
8/20/2009	KO	Further work on [REDACTED].	0.30	177.00
8/20/2009	KO	Further work on [REDACTED].	0.60	354.00
8/20/2009	KO	Confer with Anne Laughlin regarding [REDACTED].	0.40	236.00
8/20/2009	LA	Research issues for [REDACTED].	2.50	1,550.00
8/20/2009	NJL	Conference with Kevin Otero and Chris Bowers regarding [REDACTED].	0.30	228.00
8/20/2009	NJL	Review and revise [REDACTED].	0.10	76.00
8/20/2009	NJL	Confer with Honor Banvard regarding [REDACTED].	0.10	76.00
8/20/2009	NJL	Confer with Gerald Goldman regarding [REDACTED].	0.30	228.00
8/20/2009	NJL	Review and revise [REDACTED].	0.20	152.00
8/20/2009	RM	Office conference with A. Laughlin regarding [REDACTED].	0.40	358.00
8/20/2009	RM	Review [REDACTED].	0.30	268.50
8/20/2009	SP	Confer with G. Goldman regarding [REDACTED] and draft of same.	1.30	572.00
8/21/2009	AMO	Organize [REDACTED] per Mr. Otero.	1.00	255.00
8/21/2009	DB	Research to compile [REDACTED], for Lena Amanti.	0.50	162.50
8/21/2009	DB	Research to compile [REDACTED], for Kevin Otero.	0.50	162.50
8/21/2009	KO	Perform further research and analysis regarding [REDACTED].	3.00	1,770.00
8/21/2009	KO	Draft [REDACTED].	1.50	885.00
8/21/2009	NJL	Revise [REDACTED].	1.50	1,140.00
8/22/2009	KO	Further research and analyze [REDACTED].	1.00	590.00
8/23/2009	GG	Edit [REDACTED].	0.50	497.50
8/24/2009	GG	Edit/draft [REDACTED].	2.40	2,388.00
8/24/2009	GG	Conversations with Sarah Pai regarding [REDACTED].	1.10	1,094.50
8/24/2009	KO	Further research and analyze [REDACTED] and draft outline regarding same.	1.00	590.00
8/24/2009	KO	Review and analyze [REDACTED].	1.00	590.00

**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/24/2009	LA	Research issues for [REDACTED].	2.00	1,240.00
8/24/2009	SP	Confer with G. Goldman regarding [REDACTED] and draft of same.	1.10	484.00
8/25/2009	GG	Edit [REDACTED] and emails with Chris Bowers regarding same.	2.30	2,288.50
8/25/2009	GG	Conversations with Sarah Pai regarding [REDACTED].	0.40	398.00
8/25/2009	GG	Teleconferences with Kevin Otero regarding [REDACTED] research.	0.30	298.50
8/25/2009	KO	Multiple calls with Gerald Goldman regarding research on [REDACTED].	0.30	177.00
8/25/2009	KO	Further research and analyze [REDACTED].	2.70	1,593.00
8/25/2009	KO	Draft outline of [REDACTED] and revise [REDACTED].	2.00	1,180.00
8/25/2009	SP	Confer with Gerald Goldman regarding [REDACTED].	0.40	176.00
8/26/2009	CPB	Telephone conference regarding [REDACTED] with WAMU and R. Madan.	0.50	447.50
8/26/2009	GG	Edit/draft [REDACTED].	3.30	3,283.50
8/26/2009	GG	Conversations with Sarah Pai regarding [REDACTED].	0.20	199.00
8/26/2009	GG	Teleconference with Kevin Otero regarding [REDACTED].	0.10	99.50
8/26/2009	KO	Further research and analyze arguments for [REDACTED] and revise [REDACTED].	3.00	1,770.00
8/26/2009	KO	Participate in conference call with client regarding [REDACTED].	0.90	531.00
8/26/2009	KO	Draft [REDACTED].	0.50	295.00
8/26/2009	KO	Confer with G. Goldman regarding research and analysis for [REDACTED].	0.10	59.00
8/26/2009	KO	Confer with R. Madan regarding [REDACTED].	0.10	59.00
8/26/2009	RM	Telephone conference with regarding [REDACTED] with WAMU and C. Bowers.	0.50	447.50
8/26/2009	RM	Confer with Kevin Otero regarding [REDACTED].	0.10	89.50
8/26/2009	SP	Confer with Gerald Goldman regarding [REDACTED].	0.20	88.00
8/27/2009	AML	Research [REDACTED].	1.20	528.00
8/27/2009	AML	Telephone conference with Kevin Otero, Ilesa McAuliffe (IRS) and Bill McCarthy (IRS) regarding privilege issues.	0.50	220.00
8/27/2009	AML	Follow up with Kevin Otero regarding [REDACTED].	0.40	176.00
8/27/2009	AML	Prepare for [REDACTED].	0.20	88.00

**Task Code: AR - Audit Representation**

Date	TKP	Description	Hours	Fees
8/27/2009	AMO	Organize ██████████ for Mr. Otero.	1.20	306.00
8/27/2009	ASK	Legal research regarding ██████████.	0.40	176.00
8/27/2009	ASK	Confer with Kevin Otero and perform legal research regarding ██████████.	0.30	132.00
8/27/2009	CPB	Office conference with Mr. Otero and Mr. Goldman regarding ██████████.	0.30	268.50
8/27/2009	DB	Discuss research projects with Mr. Goldman.	0.20	65.00
8/27/2009	DB	Research to ██████████, for Gerald Goldman.	0.30	97.50
8/27/2009	GG	Edit/draft ██████████.	3.90	3,880.50
8/27/2009	GG	Teleconference with Dawn Bohls regarding ██████████ research.	0.20	199.00
8/27/2009	GG	Meeting and conversations with Sarah Pai regarding ██████████.	0.40	398.00
8/27/2009	GG	Conversations with Chris Bowers and Kevin Otero regarding ██████████.	0.30	298.50
8/27/2009	KO	Further work on ██████████.	4.70	2,773.00
8/27/2009	KO	Further research and analyze issues regarding ██████████.	1.50	885.00
8/27/2009	KO	Draft ██████████.	1.20	708.00
8/27/2009	KO	Participate on call with Anne Laughlin and IRS regarding privilege issues.	0.50	295.00
8/27/2009	KO	Research ██████████.	0.50	295.00
8/27/2009	KO	Confer with A. Laughlin regarding ██████████.	0.40	236.00
8/27/2009	KO	Confer with G. Goldman and C. Bowers regarding ██████████.	0.30	177.00
8/27/2009	KO	Confer with Arielle Krause regarding ██████████.	0.30	177.00
8/27/2009	SP	Multiple conferences with G. Goldman regarding ██████████.	0.40	176.00
8/28/2009	AML	Review ██████████.	0.80	352.00
8/28/2009	AML	Telephone conference with Ilesa McAuliffe (IRS) and Kevin Otero regarding privilege issues.	0.60	264.00
8/28/2009	AML	Telephone conferences with Kevin Otero regarding ██████████.	0.30	132.00
8/28/2009	GG	Edit/draft ██████████ and email to Chris Bowers regarding same.	1.50	1,492.50
8/28/2009	GG	Teleconference with Kevin Otero regarding ██████████.	0.20	199.00
8/28/2009	KO	Further draft and revise ██████████.	5.20	3,068.00

Task Code: AR - Audit Representation

Date	TKP	Description	Hours	Fees
8/28/2009	KO	Prepare [REDACTED].	0.80	472.00
8/28/2009	KO	Telephone conference with Ilesa McAuliffe (IRS) and A. Laughlin regarding privilege issues.	0.60	354.00
8/28/2009	KO	Telephone conference with A. Laughlin regarding [REDACTED].	0.30	177.00
8/28/2009	KO	Confer with Gerald Goldman regarding [REDACTED].	0.20	118.00
8/28/2009	RM	Email exchange with [REDACTED].	0.50	447.50
8/29/2009	GG	Edit [REDACTED].	1.00	995.00
8/29/2009	KO	Further draft and revise [REDACTED].	4.60	2,714.00
8/30/2009	ASK	Perform legal research regarding [REDACTED].	1.50	660.00
8/30/2009	GG	Edit [REDACTED].	1.50	1,492.50
8/31/2009	AML	Draft [REDACTED].	0.70	308.00
8/31/2009	AML	Meet with Kevin Otero regarding [REDACTED].	0.60	264.00
8/31/2009	AML	Confer with Kevin Otero, Michael Desmond (in part) and Raj Madan (in part) regarding [REDACTED].	0.60	264.00
8/31/2009	AML	Confer with Chad Campbell regarding [REDACTED].	0.10	44.00
8/31/2009	ASK	Perform legal research regarding [REDACTED].	1.00	440.00
8/31/2009	CPB	Conference call with IRS, R. Madan and K. Otero regarding scheduling issues.	1.00	895.00
8/31/2009	CPB	Review [REDACTED].	0.50	447.50
8/31/2009	CPM	Confer with Gerald Goldman and Lena Amanti regarding research issues.	0.40	204.00
8/31/2009	CWC	Technical management of factual record.	1.70	476.00
8/31/2009	CWC	Confer with Anne Laughlin regarding [REDACTED].	0.10	28.00
8/31/2009	GG	Edit [REDACTED] and file administration.	1.00	995.00
8/31/2009	GG	Review [REDACTED].	0.80	796.00
8/31/2009	GG	Teleconferences with Kevin Otero regarding [REDACTED].	0.60	597.00
8/31/2009	GG	Confer with Lena Amanti and Chris Murphy regarding research project.	0.40	398.00
8/31/2009	KO	Further draft and revise [REDACTED].	4.70	2,773.00
8/31/2009	KO	Participate in call with IRS regarding scheduling along with client and R. Madan and C. Bowers.	1.00	590.00

**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/31/2009	KO	Confer with M. Desmond and A. Laughlin and R. Madan (in part) regarding [REDACTED].	0.60	354.00
8/31/2009	KO	Confer with Gerald Goldman regarding [REDACTED].	0.60	354.00
8/31/2009	KO	Review and analyze [REDACTED].	0.50	295.00
8/31/2009	KO	Participate in call with client along with R. Madan regarding [REDACTED].	0.30	177.00
8/31/2009	KO	Revise [REDACTED].	0.20	118.00
8/31/2009	LA	Research issues for [REDACTED].	2.60	1,612.00
8/31/2009	LA	Conference with Mr. Goldman and Mr. Murphy regarding research issues.	0.40	248.00
8/31/2009	MD	Partial attendance at meeting with Raj Madan, Kevin Otero and Anne Laughlin regarding [REDACTED].	0.50	475.00
8/31/2009	RM	Telephone conference with IRS regarding scheduling with client, K. Otero and C. Bowers.	1.00	895.00
8/31/2009	RM	Office conference (partial attendance) with M. Desmond, K. Otero, A. Laughlin regarding [REDACTED].	0.40	358.00
8/31/2009	RM	Telephone conference with client and K. Otero regarding [REDACTED].	0.30	268.50

**Total:****326.10    \$198,165.50**

**Task Code: CA - Case Administration**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/3/2009	AMO	Edit and organize conflicts waiver and informed consent form for Mr. Otero.	0.10	25.50
8/4/2009	AMO	Retrieve docket report from Pacer and send to internal team members.	0.20	51.00
8/4/2009	JHH	Assist with preparing monthly budget report for August 2009.	1.30	422.50
8/5/2009	AMO	Review and file conflicts of waiver form signed by Mr. Smith (WMI).	0.20	51.00
8/10/2009	AML	Email unredacted fee application time and expense entries to Ms. Greer (RLF).	0.10	44.00
8/10/2009	AMO	Organize binders of second interim fee application materials per Ms. Laughlin.	1.10	280.50
8/12/2009	AML	Billing administration.	0.50	220.00
8/14/2009	AMO	Retrieve and send docket report from PACER.	0.10	25.50
8/17/2009	AMO	Retrieve docket report from PACER.	0.10	25.50
8/17/2009	JHH	Review time entries pursuant to bankruptcy guidelines.	2.10	682.50
8/18/2009	AMO	Process fully executed conflicts waiver and informed consent per Mr. Madan.	0.10	25.50
8/18/2009	JHH	Update docket.	0.20	65.00
8/19/2009	AMO	Organize binders for second interim fee application hearing per Ms. Laughlin.	0.40	102.00
8/19/2009	JHH	Begin compilation of July time statement.	1.20	390.00
8/20/2009	AMO	Verify amounts on proposed omnibus fee order per Ms. Laughlin.	0.20	51.00
8/21/2009	AML	Confer with Angie Owens regarding eighth monthly fee application.	0.20	88.00
8/21/2009	AMO	Initial revisions to monthly statement.	0.30	76.50
8/21/2009	AMO	Confer with Anne Laughlin regarding eighth monthly fee application.	0.20	51.00
8/21/2009	JHH	Finalize first draft of Eighth Motion for Fees.	1.80	585.00
8/24/2009	AMO	Meet with Mr. Otero to discuss fee hearing.	0.30	76.50
8/24/2009	AMO	Draft billing guidelines per Mr. Otero.	0.30	76.50
8/24/2009	AMO	Organize list of timekeepers per Mr. Muaddi.	0.20	51.00
8/24/2009	AMO	Telephone conference with Ms. Hensel and Mr. Otero regarding eighth monthly fee statement.	0.20	51.00
8/24/2009	JHH	Telephone conference with Ms. Owens and Mr. Otero regarding eighth monthly fee statement.	0.20	65.00
8/24/2009	KO	Participate (by phone) in hearing that addressed interim fee application.	4.20	2,478.00

**Task Code: CA - Case Administration**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
8/24/2009	KO	Confer with Ms. Owens regarding fee hearing.	0.30	177.00
8/24/2009	KO	Conference call with Ms. Hensel and Ms. Owens regarding eighth monthly fee statement.	0.20	118.00
8/26/2009	AML	Review and revise eighth monthly fee application.	0.60	264.00
8/26/2009	AML	Confer with Angie Owens and Kevin Otero (in part) regarding revisions to eighth monthly fee application.	0.40	176.00
8/26/2009	AMO	Edit narrative descriptions to eighth monthly statement per Mr. Otero and Ms. Laughlin.	1.60	408.00
8/26/2009	AMO	Verify numbers on eighth monthly statement per Ms. Laughlin.	1.20	306.00
8/26/2009	AMO	Confer with Ms. Laughlin and Mr. Otero (in part) regarding eighth monthly statement.	0.40	102.00
8/26/2009	AMO	Telephone conference with Ms. Hensel regarding time entries.	0.20	51.00
8/26/2009	JHH	Revise draft Eighth Motion for Fees pursuant to Mr. Otero and Ms. Laughlin.	2.10	682.50
8/26/2009	JHH	Telephone conference with Ms. Owens regarding time entries.	0.20	65.00
8/26/2009	KO	Review and revise monthly fee application.	0.50	295.00
8/26/2009	KO	Confer with A. Owens and A. Laughlin regarding revisions to monthly fee application.	0.20	118.00
8/27/2009	AML	Review and comment on eighth monthly fee application.	1.40	616.00
8/27/2009	AML	Confer with Angie Owens regarding revisions to eighth monthly fee application.	0.30	132.00
8/27/2009	AMO	Edit narrative descriptions to eighth monthly statement per Mr. Otero and Ms. Laughlin.	1.30	331.50
8/27/2009	AMO	Multiple conferences with Ms. Laughlin regarding eighth monthly statement.	0.30	76.50
8/27/2009	AMO	Confer with Mr. Otero regarding edits to eighth monthly statement.	0.20	51.00
8/27/2009	JHH	Finalize Eighth Motion for Fees.	0.40	130.00
8/27/2009	KO	Confer in part with Ms. Owens regarding edits to eighth monthly fee statement.	0.20	118.00
8/31/2009	AML	Organize files.	0.10	44.00
<b>Total:</b>			<b>27.90</b>	<b>\$10,321.50</b>

**EXHIBIT C**

Expenses



**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Cost</b>
<b>Courier / Messenger Service</b>			
7/27/2009	AMO	FEDEX-InvNo.: 928776587 ShipDate: 20090727 TrackingNo: 796805390510 To: Ilesa McAuliffe, Esq, Internal Revenue Service, 915 2ND AVE STE 2710, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	25.77
7/27/2009	AMO	FEDEX-InvNo.: 928776587 ShipDate: 20090727 TrackingNo: 796805404808 To: Chad Smith, General Counsel, Washington Mutual Inc, 1301 2ND AVE, , SEATTLE, WA 98101 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	25.77
7/27/2009	AMO	FEDEX-InvNo.: 928776587 ShipDate: 20090727 TrackingNo: 796805417510 To: Curt Brouwer, SVP Director of, Washington Mutual Inc, 1301 2ND AVE, , SEATTLE, WA 98101 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	25.77
7/27/2009	AMO	FEDEX-InvNo.: 928776587 ShipDate: 20090727 TrackingNo: 796805434877 To: Craig Nakano, Washington Mutual Inc, 1301 2ND AVE, , SEATTLE, WA 98101 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	25.77
7/27/2009	AMO	FEDEX-InvNo.: 928776587 ShipDate: 20090727 TrackingNo: 797792623904 To: William A McCarthy, Internal Revenue Service, 915 2ND AVE, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	25.77
7/27/2009	AMO	FEDEX-InvNo.: 928776587 ShipDate: 20090727 TrackingNo: 797792637326 To: Charles D Davis, Tm Mgr Grp, Internal Revenue Service, 915 2ND AVE, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	25.77
8/3/2009	AMO	FEDEX-InvNo.: 928879873 ShipDate: 20090803 TrackingNo: 797817499440 To: Chad Smith, General Counsel, Washington Mutual Inc, 1301 2ND AVE, , SEATTLE, WA 98101 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	14.58
8/7/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090807 TrackingNo: 796844521215 To: Ilesa McAuliffe, Esq, Internal Revenue Service, 915 2ND AVE STE 2710, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	26.83

**Task Code: AR - Audit Representation**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Cost</b>
8/7/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090807 TrackingNo: 796844525287 To: Chad Smith, General Counsel, Washington Mutual Inc, 1301 2ND AVE, , SEATTLE, WA 98101 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	26.83
8/7/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090807 TrackingNo: 796844548884 To: William A McCarthy, Internal Revenue Service, 915 2ND AVE, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	26.83
8/7/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090807 TrackingNo: 796844568280 To: Charles D Davis, Tm Mgr Grp, Internal Revenue Service, 915 2ND AVE, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	26.83
8/7/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090807 TrackingNo: 797831826807 To: Craig Nakano, Internal Revenue Service, 915 2ND AVE, , SEATTLE, WA 98174 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	26.83
8/7/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090807 TrackingNo: 797831852355 To: Curt Brouwer, SVP Director of, Washington Mutual Inc, 1301 2ND AVE, , SEATTLE, WA 98101 US From: Angie Owens, McKee Nelson, 1919 M ST, NW, WASHINGTON, DC 20036 US	26.83
8/11/2009	AMO	FEDEX-InvNo.: 929664987 ShipDate: 20090811 TrackingNo: 797840075212 To: Ilesa McAuliffe, Esq, Internal Revenue Service, 915 2ND AVE STE 2710, , SEATTLE, WA 98174 US From: Angie Owens, Bingham McCutchen, 1919 M ST, NW, WASHINGTON, DC 20036 US	14.58
<b>Total Courier / Messenger Services:</b>			<b>\$ 344.76</b>
<b>TOTAL FOR ALL EXPENSES:</b>			<b>\$ 344.76</b>