

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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:
In re : Chapter 11
:
WASHINGTON MUTUAL, INC., et al.,¹ : Case No. 08-12229 (MFW)
:
: (Jointly Administered)
Debtors. :
: Obj. Deadline: 12/14/2009 at 4:00 pm (EST)
:
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NOTICE OF FILING MONTHLY FEE AND SERVICES REPORT
OF ALVAREZ & MARSAL AS RESTRUCTURING ADVISORS FOR THE
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD FROM
OCTOBER 1, 2009 THROUGH OCTOBER 31, 2009

PLEASE TAKE NOTICE THAT pursuant to that certain Order Authorizing the Employment and Retention of Alvarez & Marsal North America, LLC ("A&M") as Restructuring Advisors for the Debtors and Debtors in Possession, dated November 7, 2008 [Docket No. 246], attached is a monthly fee and services report ("Report") from A&M for the time period of October 1, 2009 through October 31, 2009.

PLEASE TAKE FURTHER NOTICE THAT objections, if any, 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.

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

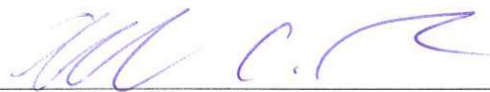


Box 551, Wilmington, Delaware 19899 (Attn: Mark D. Collins, Esq.); (iv) Office of the U.S. Trustee, District of Delaware, J. Caleb Boggs Federal Building, 844 King Street, Suite 2313, Lockbox 35, Wilmington, Delaware 19801 (Attn: Joseph J. McMahon, Jr., Esq.); (v) the Official Committee of Unsecured 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.) so as to be received no later than **December 14, 2009 at 4:00 p.m. (EST)**.

PLEASE TAKE FURTHER NOTICE THAT only those objections that are timely filed, served and received will be considered by the 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 Report, a hearing will be held at a time convenient to the Court.

Dated: November 24, 2009
Wilmington, Delaware

Respectfully submitted,



Mark D. Collins (No. 2981)
Chun I. Jang (No. 4790)
Lee E. Kaufman (No. 4877)
Andrew C. Irgens (No. 5193)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, DE 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

– and –

Marcia L. Goldstein, Esq.
Brian S. Rosen, Esq.
Michael F. Walsh, Esq.
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for the Debtors and Debtors in Possession



ALVAREZ & MARSAL

100 Pine Street, Suite 900 • San Francisco, CA 94111 • Phone: 415.490.2300 • Fax: 415.837.1684

November 18, 2009

Robert Williams
President
Washington Mutual, Inc.
1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13

SPECIAL SERVICES RENDERED

By Alvarez & Marsal

	<u>Total</u>
Fees: 10/1 - 10/31/2009	
Restructuring	\$ 695,996.50
DAF (Litigation)	642,664.15
Insurance	5,080.00
Tax (Federal, State & Local)	317,012.50
Tax (Compliance)	362,314.00
Tax (Pension Plan & Benefits)	208,097.00
Total Fees:	<u>\$ 2,231,164.15</u>
Out-of-Pocket Expenses:	\$ 94,818.48
TOTAL DUE:	<u><u>\$ 2,325,982.63</u></u>

Note:

Detail by person provided on separate pages.

Atlanta • Austin • Chicago • Dallas • Houston • Los Angeles • New York • Phoenix • San Francisco
London • Paris • Hong Kong



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Expense Detail Period Covering 10/1 - 10/31/2009

Airfare	\$	36,969.32
Ground Transportation		10,490.31
Meals		8,368.32
Hotel		37,115.15
Telecom		740.47
Miscellaneous		<u>1,134.91</u>
Total Out-of-Pocket Expenses	\$	<u><u>94,818.48</u></u>



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November 18, 2009

Robert Williams
President
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1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 10/1 - 10/31/2009			
Restructuring			
Kosturos	116.50	\$ 725	\$ 84,462.50
Maciel	163.40	590	96,406.00
Wells	188.30	575	108,272.50
Goulding	163.20	575	93,840.00
Jain	174.00	510	88,740.00
Arko	160.45	450	72,202.50
Fisher	175.30	450	78,885.00
Truong	192.60	380	73,188.00
			<u>\$ 695,996.50</u>

Washington Mutual, Inc. (83432)

Time Summary

Kosturos

Restructuring

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	5.00	\$ 725	\$ 3,625.00	Review and meeting regarding tax issues and pension plan.
Fri	10/2/2009	4.00	725	2,900.00	Recovery analysis review and follow up. Claims review and follow up. Meeting with UCC.
Mon	10/5/2009	4.50	725	3,262.50	Review of legal filings and negotiating analyses.
Tues	10/6/2009	5.50	725	3,987.50	Review and follow up pertaining to tax issues. Review and follow up pertaining to pension plan. Attend finance meeting. Calls with creditors.
Wed	10/7/2009	4.50	725	3,262.50	Review and follow up pertaining to litigation issues. Review of recovery analysis.
Mon	10/12/2009	3.50	725	2,537.50	Review and follow up pertaining to SELIP/ELIP. Claims review and follow up.
Tues	10/13/2009	3.50	725	2,537.50	Call and follow up pertaining to bankruptcy issues. Review of legal filings and comments.
Wed	10/14/2009	2.50	725	1,812.50	Recovery analysis review and follow up. Calls with bondholders.
Thur	10/15/2009	4.00	725	2,900.00	Staffing review and follow up. Review and follow up pertaining to asset sales. Call pertaining to WMB bondholder claim. WMI compensation issues for employees.
Fri	10/16/2009	2.50	725	1,812.50	UCC calls, follow up with bondholders.
Mon	10/19/2009	2.50	725	1,812.50	Review and follow up pertaining to tax issues. Calls with creditors.
Tues	10/20/2009	2.50	725	1,812.50	Review and follow up pertaining to litigation issues.
Wed	10/21/2009	9.00	725	6,525.00	Preparation for cash summary judgment hearing. Discussions with counsel re strategy.
Thur	10/22/2009	9.00	725	6,525.00	Attendance at Cash Summary Judgment Hearing. Meeting with UCC. Review of legal filings.
Fri	10/23/2009	5.50	725	3,987.50	WMI comp issues. Call with UCC and advisors. Call with bondholders.
Sun	10/25/2009	2.50	725	1,812.50	Review of recovery analysis and potential settlement term sheets.
Mon	10/26/2009	8.00	725	5,800.00	Meet with Weil and counsel. Review of litigation summaries, are view of recovery analysis.
Tues	10/27/2009	10.00	725	7,250.00	Review and follow up pertaining to litigation issues.. Meeting with White & Case and Zolfo Cooper. Meeting with noteholders.
Wed	10/28/2009	8.00	725	5,800.00	Meeting with bank bondholders. Prepared for and attended bankruptcy court hearing. Staffing review and follow up. Review of tax issues.
Thur	10/29/2009	9.00	725	6,525.00	Recovery analysis review and follow up. Preparation of settlement documents, meeting with JPM.
Fri	10/30/2009	8.50	725	6,162.50	Review and follow up pertaining to asset sales. Call to discuss bank bondholder claim. Calls with bondholders. Calls with UCC. Call with White & Case.
Sat	10/31/2009	2.50	725	1,812.50	Review of recovery analysis and potential settlement term sheets.
		<u>116.50</u>		<u>\$ 84,462.50</u>	

Washington Mutual, Inc. (83432)
Time Summary
Maciel
Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	10.40	\$ 590	\$ 6,136.00	August close premeetings. Discovery and IAA issues. Issues with Fidelity
Fri	10/2/2009	1.00	590	590.00	Worked on disclosure issues.
Mon	10/5/2009	10.20	590	6,018.00	Discovery memo, Fidelity -- Restricted issues. Tax reviews. Litigation pleadings
Tues	10/6/2009	10.00	590	5,900.00	Pension and disclosure review. Finance and tax meetings. Restricted Stock issues
Wed	10/7/2009	9.10	590	5,369.00	Change in control review and discussions. September close issues. Tax meeting
Fri	10/9/2009	8.00	590	4,720.00	Pension discussion. Subs close review. Professionals call.
Mon	10/12/2009	3.80	590	2,242.00	Discovery and data preservation issues. September close
Tues	10/13/2009	9.10	590	5,369.00	Email preservation review. Subpoena follow up. Wind Energy accounting. Sep. close
Thur	10/15/2009	8.60	590	5,074.00	Worked on CIC summary. September close issues. Pension disclosure. Case admin
Fri	10/16/2009	7.10	590	4,189.00	CIC Summary. Professional calls. September close issues/review
Sun	10/18/2009	1.70	590	1,003.00	CIC memo and creation of matrix summary, etc.
Tues	10/20/2009	3.10	590	1,829.00	CIC summary and assessment. Case admin. Finance meeting prep.
Wed	10/21/2009	10.60	590	6,254.00	CIC meeting. Finance and Claims discussions.
Thur	10/22/2009	12.20	590	7,198.00	Turnover hearing and follow up. Pension valuation and review. Treasury issues.
Fri	10/23/2009	6.60	590	3,894.00	Hearing follow up. Professionals call.
Mon	10/26/2009	9.00	590	5,310.00	Solvency review. Hearing follow up. Case admin. Prep for meetings
Tues	10/27/2009	10.20	590	6,018.00	Finance meeting. Tax meetings. Pension and MOR follow up.
Wed	10/28/2009	10.60	590	6,254.00	IAA meeting preparation. Tax discussions including carryback analyses. Updates from NY
Thur	10/29/2009	12.50	590	7,375.00	IAA meeting and follow up. MOR close and preplanning for October. AOC update status
Fri	10/30/2009	8.10	590	4,779.00	BOD Meeting. IAA followup. Change in Control meetings. Tax attributes discussions
Sat	10/31/2009	1.50	590	885.00	IAA recap review. Emails and review.
		<u>163.40</u>		<u>\$ 96,406.00</u>	

Washington Mutual, Inc. (634432)
Time Summary
Goulding
Restructuring

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	9.50	\$ 575	\$ 5,462.50	Status discussion on Wind Power JV sale; Claims objections discussions; Claims review; revisions to the pension plan presentation; reviewed new cash flow forecast
Fri	10/2/2009	7.20	575	4,140.00	Revised pension plan presentation; meeting with replacement actuary; weekly call with FTI/Akin; discussions regarding employee claims
Mon	10/5/2009	11.10	575	6,382.50	Reviewed employee claims in detail and prepared for objection hearing; review of pension plan
Tues	10/6/2009	10.60	575	6,095.00	Internal pension plan discussion; weekly finance team meeting; weekly claims meeting; reviewed cash flow from last week; reviewed and edited claims summary analysis
Wed	10/7/2009	10.30	575	5,922.50	Finalized pension plan presentation; prepared answers to FTI/Akin's questions on the pension plan; call to discuss indenture trustee stipulations;
Thur	10/8/2009	0.50	575	287.50	Responded to emails
Fri	10/9/2009	7.30	575	4,187.50	Pre-call to discuss pension plan and open items; pension discussion with FTI/Akin; weekly call with FTI/Akin; reviewed next steps on employee claims
Mon	10/12/2009	2.30	575	1,322.50	Review of updates to claims information and edited claims summary; reviewed and responded to emails on pension issues
Tues	10/13/2009	8.10	575	4,657.50	Call to discuss open items on the pension plan; weekly call on bankruptcy issues; review of last week's cash flow; follow up on pension plan and filing of 5500
Wed	10/14/2009	0.40	575	230.00	Checked and responded to emails
Thur	10/15/2009	10.60	575	6,095.00	Reviewed and edited recovery analysis; call to discuss WMI employee compensation; weekly WMI status call; call with FTI/Akin to discuss claims; call to discuss WMB Bondholder claim
Fri	10/16/2009	7.20	575	4,140.00	Continued reviewing and editing recovery analysis; weekly call with FTI/Akin; call to discuss rumored settlement proposal;
Mon	10/19/2009	0.60	575	345.00	Checked and responded to emails
Tues	10/20/2009	1.70	575	977.50	Checked and responded to emails; reviewed and updated recovery analysis
Wed	10/21/2009	9.80	575	5,635.00	Weekly finance team meeting; review of last week's cash flow; Change in Control discussion; Discussion of pension related issues; reviewed and approved disbursements
Thur	10/22/2009	11.60	575	6,670.00	Discussion of MOR disclosures; Edited and updated recovery analysis; reviewed and updated ongoing task list; analyzed claims to determine next steps in claims reconciliation process
Fri	10/23/2009	7.90	575	4,542.50	Weekly call with FTI/Akin; Prep call for 10/28 hearing; call to discuss JPMC's objection; Meeting with potential actuary;
Sun	10/25/2009	0.40	575	230.00	Checked and responded to emails
Mon	10/26/2009	8.10	575	4,657.50	Prepared for upcoming bankruptcy court hearing; reviewed claims summary and upcoming claims objections and stipulations
Tues	10/27/2009	9.50	575	5,462.50	Meeting with White & Case and Zolfo Cooper; meeting with subordinated noteholders; meeting with FTI/Akin; call to discuss tax issues
Wed	10/28/2009	9.60	575	5,520.00	Meeting with bank bondholder; prepared for bankruptcy court hearing; attended bankruptcy court hearing
Thur	10/29/2009	9.80	575	5,635.00	Analyzed potential settlement scenarios; prepared a revised recovery analysis;
Fri	10/30/2009	9.10	575	5,232.50	Call to discuss bank bondholder claim; weekly call with FTI/Akin; call to discuss taxes; Board of Directors call; review of claims and work on estimating allowed claims
				<u>163.20</u>	
				<u>\$ 93,840.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Wells
Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	10.30	\$	5,922.50	SA presentation production and follow up. Review and follow up pertaining to diligence materials.
Fri	10/2/2009	6.90	575	3,967.50	Review/append SA presentation. Review and follow up pertaining to debt schedules.
Sat	10/3/2009	3.40	575	1,955.00	SA presentation production and follow up. Review and follow up pertaining to diligence materials.
Sun	10/4/2009	6.30	575	3,622.50	Finalize SA presentation.
Mon	10/5/2009	10.80	575	6,210.00	Production of Marion/WMMRC Accounting Entries for Sept 2009; Coordinate AON FI bonds;
Tues	10/6/2009	11.70	575	6,727.50	Finance Meeting; Review Milliman June 2009 Package; Append SA document
Wed	10/7/2009	13.20	575	7,590.00	Milliman in-person meeting to discuss June 2009; Update WMMRC Base/Stress Case scenario cash flows; SA Review/append
Thur	10/8/2009	10.30	575	5,922.50	Review SA document with counsel/WMI, revise as necessary;
Fri	10/9/2009	4.20	575	2,415.00	FTI/UCC update Call; Subsidiary financial review
Tues	10/13/2009	9.40	575	5,405.00	SA document review; Strategy SA Discussion (Next Steps); WMMRC Investment review
Wed	10/14/2009	9.60	575	5,520.00	WMMRC Annual meeting coordination; Coordinate back-up documents for SA presentation
Thur	10/15/2009	9.40	575	5,405.00	Document Retrieval discussion with DAF; Surety updates; SSERP/SERP Review;
Fri	10/16/2009	5.60	575	3,220.00	FTI/UCC Update call; review FTI/UCC document diligence list
Tues	10/20/2009	4.10	575	2,357.50	Review and revise SA materials.
Wed	10/21/2009	9.10	575	5,232.50	FTI follow-up request on SA document; SELIP/ELIP Discussion Document; WMMRC Presentation
Thur	10/22/2009	14.10	575	8,107.50	Update WMMRC Cash Flows for September Cessions; Surety Bond Follow-up; Assurant Conf Call
Fri	10/23/2009	5.60	575	3,162.50	Update call with FTI/UCC; WMB Financial Review; WMMRC Investment discussion
Mon	10/26/2009	8.30	575	4,772.50	Review SA materials; Assurant Commutation contract finalization; Milliman invoices
Tues	10/27/2009	11.70	575	6,727.50	Multiple Strategy Meetings; Meeting with Akin/FTI; Discussion of SA document; WMMRC Cash Flows
Wed	10/28/2009	9.40	575	5,405.00	Delaware Court hearing; Insurance Settlement Discussion; Review recent court opinions on SA
Thur	10/29/2009	9.60	575	5,520.00	Review Marion Commutation Docs; Marion strategy discussion with Insurance contact;
Fri	10/30/2009	5.40	575	3,105.00	Update call with FTI/UCC; Specific Marion/WMMRC update call with FTI; Review WMMRC invoices/financials
		<u>188.30</u>		<u>\$ 108,272.50</u>	

Washington Mutual, Inc. (83432)
Time Summary
Jain
Restructuring

Day	Date	Time	Rate	Billings	Description
Thur	10/11/2009	10.00	\$ 510	\$ 5,100.00	WaMu 1031 Dighera litigation discussion and update; AOC master work plan preparation; Emails and discussion to creditor FA and counsel on unsecured debt calculations.
Fri	10/21/2009	4.50	510	2,295.00	Review of indenture stipulation documents; Discussion on WM Advisors make-whole agreement claim.
Tues	10/6/2009	3.50	510	1,785.00	BKK follow-up discussion; Weekly finance meeting; Claims reconciliation meeting.
Wed	10/7/2009	5.50	510	2,805.00	Debt subordination discussions; Old Republic and Zurich settlement agreement review; Subsidiary September close summaries pass 1.
Thur	10/8/2009	7.00	510	3,570.00	Follow-up discussions on indenture trustee unsecured debt calculations; Subsidiary September close summaries pass 2; Providian Technology Services share transfer reconciliation.
Fri	10/9/2009	8.00	510	4,080.00	Lorber Greenfield invoice discussion (regarding Downs vs. SMC); WaMu Finance Group update and revisited timeline; NDA signatures and review for B767 prospective buyers; WMB entity merger summary chart review.
Mon	10/12/2009	7.50	510	3,825.00	Discussion on Old Republic and Zurich settlement agreements; Comprehensive insurance summary list first draft; Providian / WMI merger document review.
Tues	10/13/2009	11.50	510	5,865.00	Providian indenture note discussion and emails; Discussions on Fannie Mae recourse claim; Providian / WMB merger and proforma organizational chart document review; AOC work plan discussion.
Wed	10/14/2009	11.50	510	5,865.00	Recovery analysis update for August MOR; Indenture trustee post-petition interest claim calculation; QB error troubleshooting; Dighera litigation update and discussion (1031 Exchange).
Thur	10/15/2009	10.50	510	5,355.00	Recovery analysis update for August MOR; Recovery analysis litigation scenario draft; All hands claim discussion.
Fri	10/16/2009	7.50	510	3,825.00	WaMu Finance Group check redistribution timeline update; Recovery FDIC claim scenario update; Post-petition interest calculation review.
Sat	10/17/2009	3.75	510	1,912.50	Comparison of recovery scenarios per recent assumptions; Signed NDAs related to B767 sale.
Mon	10/19/2009	1.50	510	765.00	Evaluation of Q Aviation B767 bid; Response to creditor committee FA on recovery analysis.
Tues	10/20/2009	4.50	510	2,295.00	Old Republic and Zurich claims review; AOC work plan draft.
Wed	10/21/2009	11.50	510	5,865.00	Discussion on Old Republic and Zurich settlement agreements; JPM filed insurance claim review; Old Republic and Zurich filed claims review; Weekly finance meeting.
Thur	10/22/2009	12.00	510	6,120.00	Summary judgment hearing; Barcelona II bankruptcy first day motions review (WaMu 1031 Exchange relation); WMB worker's comp review and comments on proposed settlement.
Fri	10/23/2009	7.50	510	3,825.00	AOC work plan update; Group professionals call; Indenture trustee stipulation comment discussion.
Mon	10/26/2009	11.50	510	5,865.00	Review of Residco bid for B767; AOC work plan update and timeline discussion; Recovery analysis scenario comparison.
Tues	10/27/2009	10.00	510	5,100.00	Weekly finance meeting; Weekly claims meeting; Review of Compass bid for B767; Barcelona II (WaMu 1031 Exchange) update and next steps; ARD Downs vs. SMC litigation update.
Wed	10/28/2009	10.25	510	5,227.50	Discussion with BoFA on B-767 sale process and timeline; October hearing call; Old Republic and Zurich settlement discussions with creditors committee and counsel.
Thur	10/29/2009	8.50	510	4,335.00	Update to 1031 asset buyer; AOC work plan all hands meeting; Indenture trustee discussion re: stipulation agreements; Update to creditors FA and counsel on B767 sale.
Fri	10/30/2009	6.00	510	3,060.00	Weekly professionals call; Discussion with B767 broker on bids; Review of Pacific AirFinance bid and draft LOI; Update to team on B767 sale.
		<u>174.00</u>		<u>\$ 88,740.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Arko
Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	8.75	\$ 450	\$ 3,937.50	Claims analysis including estimated allowed amounts. Discussion and follow up pertaining to large tax claims. Review and follow up pertaining to the FDIC claim.
Fri	10/2/2009	7.50	450	3,375.00	Review and update pertaining to litigation claims. Follow up with KCC on claims classifications. Review and follow up pertaining to executory contract claims.
Mon	10/5/2009	10.40	450	4,680.00	Meeting and follow up pertaining to change in control and retention agreement claims. Preparation for the claims reconciliation process meeting.
Tues	10/6/2009	10.60	450	4,770.00	Finance meeting. Claims reconciliation process meeting and follow up. Review and follow up pertaining to employee claims.
Wed	10/7/2009	10.70	450	4,815.00	Review and follow up pertaining to WMB bondholder claims. Review and follow up pertaining to make-whole claims. Review and follow up pertaining to AOC recourse claims.
Thur	10/8/2009	6.75	450	3,037.50	Review of change in control claims and follow up. Review and follow up pertaining to adjourned claims
Fri	10/9/2009	1.75	450	787.50	Work plan review and follow up.
Mon	10/12/2009	2.50	450	1,125.00	Review and follow up pertaining to indenture trustee stipulations. Equity claim matrix review and follow up.
Tues	10/13/2009	2.30	450	1,035.00	Review and follow up pertaining to duplicative bondholder claims. LA County claim review and follow up.
Wed	10/14/2009	10.70	450	4,815.00	Executory contract call. Preparation for the claims call with FTI and Akin. Compensation and benefits plan review and follow up.
Thur	10/15/2009	8.75	450	3,937.50	FTI and Akin claims call and follow up. Review and follow up pertaining to postpetition interest.
Fri	10/16/2009	3.50	450	1,575.00	Employee claims tracking review and follow up.
Mon	10/19/2009	9.90	450	4,455.00	Preparation for the employee claims call. Preparation for the October hearing call
Tues	10/20/2009	9.70	450	4,365.00	Employee claims call and follow up. October hearing preparation call and follow up. Follow up on FTI claims question.
Wed	10/21/2009	6.75	450	3,037.50	Review and follow up pertaining to adversary proceeding. 502(b)(7) review and follow up. Equity claim matrix review and follow up.
Thur	10/22/2009	5.50	450	2,475.00	Finance meeting. Executory contract call. Review and follow up pertaining to the claims objection schedule.
Fri	10/23/2009	4.50	450	2,025.00	Preparation for the October hearing call II. Review of staffing and associated forecasting
Mon	10/26/2009	9.50	450	4,275.00	October hearing preparation call II and follow up. November claims objections review and follow up
Tues	10/27/2009	9.25	450	4,162.50	Preparation for the claims reconciliation call. Compensation and benefits plan review and follow up.
Wed	10/28/2009	8.75	450	3,937.50	Employee claims tracking review and follow up.
Thur	10/29/2009	8.65	450	3,892.50	Finance meeting. Claims reconciliation process meeting and follow up. LA County claim review and follow up.
Fri	10/30/2009	1.75	450	787.50	Executory contract call. Review and follow up pertaining to IRS claim. Adversary proceeding review and follow up.
		<u>160.45</u>		<u>787.50</u>	Review and follow up pertaining to estimated allowed amounts. Review of recovery analysis and follow up. Equity claim matrix review and follow up.
				<u>\$ 72,202.50</u>	Work plan review and follow up. Call pertaining to claims process and estimated allowed amounts.

Washington Mutual, Inc. (163432)
Time Summary
Fisher
Restructuring

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	9.60	\$ 450	\$ 4,320.00	Revise intangible summary, review cash flow forecasts and prepare valuations; reconcile vs. presentation
Fri	10/2/2009	5.80	450	2,610.00	Research valuation adjustments in filings; discuss GAAP liabilities and adjust summary
Mon	10/5/2009	12.10	450	5,445.00	Draft additional valuation analysis; review and revise summary; research and prepare intangible summary
Tues	10/6/2009	15.10	450	6,795.00	Finance meeting; draft additional summary materials; review discussions
Wed	10/7/2009	13.70	450	6,165.00	Legal discussions; research and request regulatory filings; pricing source discussions
Thur	10/8/2009	11.80	450	5,310.00	Legal discussions; review filing; incorporate additional comments into presentation; revise analysis
Fri	10/9/2009	2.90	450	1,305.00	Review research report, compile back-up support materials
Tues	10/13/2009	10.30	450	4,635.00	Legal discussions; review comments and revise summary; prepare and discuss reconciliator
Wed	10/14/2009	11.40	450	5,130.00	Legal discussions; incorporate additional comments into summary; data request follow-up discussions
Thur	10/15/2009	9.30	450	4,185.00	Data room CD discussions; update meeting on data requests; prepare back-up materials
Fri	10/16/2009	3.50	450	1,575.00	Loan analysis meeting; review risk management materials for portfolio detail data
Mon	10/19/2009	8.90	450	4,005.00	Prepare additional valuation analysis; revise back-up materials; legal discussions
Tues	10/20/2009	7.60	450	3,420.00	Discuss tax summary; collect additional market data; revise valuation analysis
Wed	10/21/2009	8.90	450	4,005.00	Finance meeting; discuss tax summary; coordinate materials to creditor advisor; annotate summary
Thur	10/22/2009	8.80	450	3,960.00	Data systems discussions and analysis; annotate summary; historical liquidity summary
Fri	10/23/2009	5.50	450	2,475.00	Meeting preparation; data systems discussions; revise historical liquidity summary
Mon	10/26/2009	6.80	450	3,060.00	Prepare back-up materials; review additional presentation; meeting preparator
Tues	10/27/2009	10.40	450	4,680.00	Discussions with advisors and stakeholders; meeting preparation; summarize next steps
Wed	10/28/2009	4.30	450	1,935.00	Research and review case materials; data request discussions
Thur	10/29/2009	4.70	450	2,115.00	Reconcile data systems summary with G/L data; review case materials
Fri	10/30/2009	3.90	450	1,755.00	Data systems analysis; meeting follow-up; review case materials
		<u>175.30</u>		<u>\$ 78,885.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Truong
Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	8.75	\$ 380	\$ 3,325.00	Claims reconciliation of individual bond holders; update of POC analysis of indenture trustees; update of live cash flow model.
Fri	10/2/2009	4.25	380	1,615.00	Update of pro fee accrual; preparation of September A/P for A&M Tax; ad hoc accounting analyses for Co 70.
Mon	10/5/2009	11.75	380	4,465.00	Rollforward of AP; entry of expenses into accounting system; download of bank account balances and historical transaction history for week ending 10/02/09.
Tues	10/6/2009	10.75	380	4,085.00	Preparation of variance analysis for week ending 10/02/09; ad hoc analyses for Individual Bond Holders claims; ad hoc analyses for intercompany transactions.
Wed	10/7/2009	10.50	380	3,990.00	Input of expenses into QuickBooks; check run generation for Co 70, 275, 422, 481; update of individual bondholder claims analysis.
Thur	10/8/2009	9.70	380	3,686.00	Preparation of MOR-1 and MOR-4B for month ending 9/30/09; update and booking of pro fee accrual for month ending 9/30/09.
Fri	10/9/2009	3.50	380	1,330.00	Preparation of ad hoc analyses for closing of month ending 9/30/09; update of Individual Bond Holder Claims reconciliation.
Mon	10/12/2009	1.75	380	665.00	Update of MOR-1 and MOR-4B for month ending 9/30/09.
Tues	10/13/2009	11.25	380	4,275.00	Rollforward of AP; ad hoc analyses for Indentured Trustee POCs; download of bank account balances and historical transaction history for week ending 10/09/09.
Wed	10/14/2009	10.25	380	3,895.00	Entry of invoices into QuickBooks; check run generation for Co 70, 422, and 481; update of post-petition calculations for waterfall analysis; QC of Sep 09 bill.
Thur	10/15/2009	11.25	380	4,275.00	Update of post-petition calculations for waterfall analysis; update of professional fee accrual for month ending 9/30/09.
Fri	10/16/2009	5.75	380	2,185.00	Ad hoc analyses/calculations for waterfall update; preparation of omnibus intercompany transaction matrix.
Mon	10/19/2009	10.50	380	3,990.00	Download of bank account balances and historical transaction history and variance analysis for week ending 10/16/09; rollforward of AP; update of omnibus intercompany transaction matrix.
Tues	10/20/2009	10.20	380	3,876.00	Update of calculations for waterfall update; ad hoc analyses for post-petition interest calculations for bonds; update of intercompany transactions analysis.
Wed	10/21/2009	9.75	380	3,705.00	Update of omnibus intercompany transaction matrix; input of vendor invoices/professional fees into account system; generation of check runs for Co 70 and 467.
Thur	10/22/2009	9.50	380	3,610.00	Review of identified equity proof of claims; update of professional fee reconciliation.
Fri	10/23/2009	6.25	380	2,375.00	Update of omnibus intercompany transaction matrix; review of identified equity proof of claims.
Mon	10/26/2009	10.75	380	4,085.00	Update of omnibus intercompany transaction matrix; download of bank account balances and historical transaction history and variance analysis for week ending 10/23/09; rollforward of AP.
Tues	10/27/2009	10.20	380	3,876.00	Review of variance analysis for week ending 10/23/09; update to SOFA amendments.
Wed	10/28/2009	11.50	380	4,370.00	Entry of vendor invoices/professional fees into account system; generation of check runs for Co 70, 462 and 481; update of professional fee accrual; update of presentation for recovery analysis.
Thur	10/29/2009	9.70	380	3,686.00	Analysis of intercompany transactions; update of professional fee accrual and reconciliation; review of identified equity proof of claims.
Fri	10/30/2009	4.80	380	1,824.00	Review of individual bond holder claims; update of waterfall presentation.
		<u>192.60</u>		<u>\$ 73,188.00</u>	



ALVAREZ & MARSAL

100 Pine Street, Suite 900 • San Francisco, CA 94111 • Phone: 415.490.2300 • Fax: 415.837.1684

November 18, 2009

Robert Williams
President
Washington Mutual, Inc.
1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13

SPECIAL SERVICES RENDERED

By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 10/1 - 10/31/2009			
DAF (Litigation)			
Langenkamp	178.50	\$ 575	\$ 102,637.50
Kamran	198.50	575	114,137.50
Mollat	202.50	510	103,275.00
Rheder	1.00	510	510.00
Scheffrahn	136.00	425	57,800.00
Griffith	200.25	425	85,106.25
Evans	12.90	425	5,482.50
Shepard	6.00	425	2,550.00
von Borstel	10.60	425	4,505.00
Koehler	10.70	380	4,066.00
Beake	18.50	380	7,030.00
Kiess	109.25	380	41,515.00
Holton	84.85	380	32,243.00
Baum	8.28	380	3,146.40
Sharma	95.50	380	36,290.00
Rothrock	111.50	380	42,370.00
			<u>\$ 642,664.15</u>

Washington Mutual, Inc. (03442)
Time Summary
Lanzenkamp
DAE

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	5.75	\$ 575	\$ 3,306.25	Work on IAA extension strategy. Work on developing workplan for ongoing hard copy access.
Fri	10/2/2009	4.50	575	2,587.50	Work with counsel on USAO production issues. Work on data preservation & collection issues related to USAO investigation and JPMC discovery requests.
Mon	10/5/2009	11.50	575	6,612.50	Work with USAO on production issues related to investigation. Work with counsel on status of production issues related to DOJ investigation. Work on status update related to forensic activities. Work on collection strategy related to JPMC discovery requests.
Tues	10/6/2009	11.75	575	6,756.25	Work on post-IAA data strategy. Work with counsel on overlapping discovery issues related to USAO investigation and JPMC litigation. Work on discovery strategy regarding JPMC discovery.
Wed	10/7/2009	7.50	575	4,312.50	Work on project plan for ongoing forensic work.
Thur	10/8/2009	4.25	575	2,443.75	Work on data flow summary for Home Loans and Finance industries. Work with counsel on discovery issues related to DOJ investigation. Work on project management issues. Work on vendor management issues.
Fri	10/9/2009	5.25	575	3,018.75	Work on vendor management issues. Work on collection issues related to AP data. Work on data migration and validation issues.
Mon	10/12/2009	2.75	575	1,581.25	Work with counsel on production issues related to USAO investigation, including backup tape collection. Work on books & records preservation issues.
Tues	10/13/2009	9.25	575	5,318.75	Work with counsel on processing issues related to USAO investigation. Work on privilege review issues. Work on vendor management issues.
Wed	10/14/2009	10.50	575	6,037.50	Work with JPMC on backup tape issues related to USAO collection and production. Work on collection issues related to JPMC litigation. Work on data preservation status update.
Thur	10/15/2009	11.50	575	6,612.50	Work with counsel on USAO investigation ediscovery issues. Work with JPMC on backup tape collection and duplication. Work on post-IAA data access issues. Work with counsel on JPMC litigation collection and processing issues.
Fri	10/16/2009	4.75	575	2,731.25	Work with JPMC and vendor on backup tape collection status. Work with counsel on discovery tools for JPMC litigation. Work on data preservation related to the books and records for loan performance. Work with counsel on discovery strategy related to DOJ investigation.
Mon	10/19/2009	12.25	575	7,043.75	Work with counsel on backup tape issues for USAO production. Work on production status for USAO investigation. Work with counsel on ediscovery strategy/methodology issues.
Tues	10/20/2009	12.50	575	7,187.50	Work with counsel on JPMC litigation ediscovery protocols and disclosures. Work on collection for JPMC litigation. Work with counsel on issues related to backup tapes potentially responsive to the USAO investigation. Work on key word issues for JPMC discovery.
Wed	10/21/2009	11.75	575	6,756.25	Work with counsel on civil litigation collection and processing matters. Work on identification of WMI custodians for privilege issues in civil litigation. Work on backup tape ID identification for USAO subpoena. Work on duplication/restoration project for backup tapes related to DOJ investigation.
Thur	10/22/2009	4.25	575	2,443.75	Work with counsel on keyword authentication. Work on Post-IAA outlook. Work with counsel on data preservation issues related to unavailable data. Work on data validation project plan and staffing issues.
Fri	10/23/2009	7.50	575	4,312.50	Work on production issues related to DOJ investigation. Work on JPCM litigation collection and discovery issues. Work with counsel on USAO investigation status issues.
Mon	10/26/2009	6.25	575	3,593.75	Work with JPMC on USAO investigation issues. Work with USAO on investigation update. Work on collection and production issues related to DOJ investigation. Work on production issues related to JPMC litigation.
Tues	10/27/2009	7.00	575	4,025.00	Work on backup tape restoration related to USAO subpoenas. Work on preservation issues related to general ledger data. Work production for USAO investigation.
Wed	10/28/2009	10.75	575	6,181.25	Work with JPMC on backup tape issues related to DOJ investigation. Work with counsel on information access issues in preparation of meeting with JPMC and Sullivan & Cromwell. Work on timekeeping issues.
Thur	10/29/2009	11.75	575	6,756.25	Work on books & records related to general ledger-centric data flow. Work on data preservation status update. Work with counsel on information access issues in preparation for meeting with JPMC. Work on backup tape copy project.
Fri	10/30/2009	5.25	575	3,018.75	Work with counsel and JPMC on information access issues. Work on status update for communications data project. Work on project management. Work on tape duplication project.
					Work on project budgeting and planning. Work with counsel on joint privilege logistical solution. Work with counsel on meet & confer issues for JPMC litigation. Work on privilege culling issues. Work with JPMC and counsel on meet & confer issues related to collection and production.
				<u>\$ 102,637.50</u>	
				<u>178.50</u>	

Washington Mutual, Inc. (83432)
 Time Summary
 Kaman
 DAF

Day	Date	Time	Rate	Billing	Description
Thur	10/1/2009	11.25	\$ 575	\$ 6,468.75	Work on updating the dashboard. Coordinate privilege review in progress. Facilitate the NetBackup tape catalog delivery to the outside vendor.
Fri	10/2/2009	7.50	575	4,312.50	Create and deliver a CD with privilege and non-privilege documents to the external counsel. Work on creating a production for USAO review.
Mon	10/5/2009	13.25	575	7,618.75	Participate in the custodian interviews with the litigation counsel to determine location of relevant information. Work on getting the catalog tapes for restoration. Work on custodial database.
Tues	10/6/2009	12.00	575	6,900.00	Work with the litigation counsel in interviewing custodians. Coordinate privilege review in progress. Work on determining the coverage for archival tapes. Formulate the hard drive imaging.
Wed	10/7/2009	10.50	575	6,037.50	Work with the litigation counsel in interviewing custodians. Coordinate privilege review in progress. Work on a production for the USAO request. Perform a pilot test of imaging a drive and verifying the resulting image.
Fri	10/9/2009	5.00	575	2,875.00	Create memos for the custodian interviews. Research transportation and other logistics for the tape transfer.
Mon	10/12/2009	8.50	575	4,887.50	Create interview memos. Modify privilege log for a legacy custodian to fix formatting errors. Work on the tape duplication project.
Tues	10/13/2009	13.00	575	7,475.00	Work on the tape duplication project. Coordinate the shipment of NetBackup tape catalog to the external vendor for restoration. Work on end-to-end processing database. Verify two hard drive images and ship them to the data center for processing. Compile a list and start working on the hard copy document collection.
Wed	10/14/2009	11.50	575	6,612.50	Coordinate the forensic data transfer from the external hosting vendor to internal. Perform privilege review support. Work on the tape duplication project. Perform research on hosting and review vendors. Resolving issues with the privilege review.
Thur	10/15/2009	11.75	575	6,756.25	Work on analyzing and creating a list of relevant tapes for a USAO request. Research employment information on Wair personnel for the external counsel. Create a disk with privilege and non-privilege documents and send it for blowback generation. Update the dashboard with
Fri	10/16/2009	8.25	575	4,743.75	Create a disk non-privilege documents for production to USAO. Work on the tape request list pursuant to a subpoena request. Work on getting the issues with netbackup catalog resolved.
Mon	10/19/2009	15.25	575	8,786.75	Research the archive tape IDs for a USAO subpoena. De-duplicate the entries and create a report for submission to JPMC requesting the tapes. Coordinate the hard copy collection. Work on issues concerning the privilege review. Work on the review and approval of the statement of work for the tape duplication.
Tues	10/20/2009	11.25	575	6,468.75	Conduct custodial interview to determine the relevant data location on network and personal computers. Work on coordinating the tape duplication effort for a US Attorney request. Work with the outside counsel on eVada on determining the appropriate terms for searching.
Wed	10/21/2009	11.50	575	6,612.50	Work with h-vanlu staff on getting the final set of tapes catalogs for restoration. Conduct custodial interview to determine the relevant data location on network and personal computers. Work with the outside counsel on eVada on determining the appropriate terms for searching.
Thur	10/22/2009	12.75	575	7,331.25	Conduct custodial interview to determine the relevant data location on network and personal computers. Work with the outside counsel on eVada on determining the appropriate terms for searching. Research invoices for the electronic discovery and the privilege review vendors. Work with h-vanlu staff to get the backup catalog tapes shipped. Coordinate privilege review with the
Tues	10/27/2009	6.00	575	3,450.00	Compile a list of folders to be excluded from the subcollection. Work with Symantec on getting the data extracted from the backup catalogs. Work on the end-to-end processing database.
Wed	10/28/2009	10.75	575	6,181.25	Create a privilege production for review by the JPMC counsel.
Thur	10/29/2009	10.00	575	5,750.00	Coordinate the data collection from the external vendor to inhouse. Work with the tape vendor on getting the NetBackup catalog tapes restored. Research the past productions and create a report with the summary statistics. Work with the external vendor regarding scanning the hard copy documents.
Fri	10/30/2009	8.50	575	4,887.50	Create a duplicate copy of the data received from JPMC. Work on the status of USAO requests with the external counsel. Coordinate privilege review with the external counsel.
		<u>198.50</u>		<u>\$ 1,141,337.50</u>	

Washington Mutual Inc. (83432)
Time Summary
Rheeder

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	1.00	\$ 510	\$ 510.00	Configured WMI Vada service instance.

Day	Date	Time	Rate	Billings	Description
Thu	10/1/2009	9.00	\$ 510	\$ 4,590.00	Download and test new AM156 data packages to replace the old corrupted one. Create copies on all three locations on restoration environment and check integrity. Communicate availability of new files to restoration team. Start restoration of AM338 by reviewing data package file contents and documenting findings. Update issue tracking document.
Fri	10/2/2009	9.00	\$ 510	4,590.00	Continue restoration of AM338 by uploading data files using SSIS. Validate results by comparing database contents to control total files. Document process.
Mon	10/5/2009	9.75	\$ 510	4,972.50	Continue restoring AM338 database by writing two SSIS scripts to upload dimension and fact tables. Review SSIS logs for errors. Prepare backup/recovery plan for AM338 and restore.
Tues	10/6/2009	11.75	\$ 510	5,982.50	Identify uniform data packages. Communicate data package status to report and team member. Validate AM338 restored database by comparing row counts and total sums against given control totals. Document AM338 restoration process. Receive new AM017 data package via NAS. Check file integrity by copying and uncompressing file. Review data package issue list with issue owners.
Wed	10/7/2009	8.00	\$ 510	4,080.00	Resolve technical infrastructure memory space issue. Retrieve new data files in exchange for corrupted data package AM_392. Retrieve new data package AM_017 and check integrity of file. Define restoration path for application AM_553. Restore two databases for AM_563.
Thu	10/8/2009	9.75	\$ 510	4,972.50	Document restoration process for AM_563 by running integrity checks against restored databases. Continue restoration process for AM_563. Check status on data requests for corrupted packages and re-request new data for AM_564.
Fri	10/9/2009	11.00	\$ 510	5,610.00	Review SSIS logs for errors. Define restoration plan. Create new database on vHelden server for AM_392. Upload data files. Execute backup program code until all data for AM_392 is uploaded. Confirm by comparing record counts to download replacement data package for AM564. Unzip data, compare file size and store on ASM Server. Restore package using SQL Server restore functionality. Document process. Identify list of Oracle databases for backup. Update tracker database to reflect difference of complete to restored status.
Tues	10/13/2009	9.75	\$ 510	4,972.50	Finish documentation for AM392. Clean up restoration environment on vLeachman by reviewing folder contents and checking on actual usage. Program and execute analysis queries against AM156. Define and execute restoration process for AM732. Document process and update AM156. Define and execute restoration process for AM732. Document process and update AM156. Define and execute restoration process for AM732. Document process and update AM156. Define and execute restoration process for AM732. Document process and update AM156.
Wed	10/14/2009	8.50	\$ 510	4,335.00	Write several analysis queries for AM156 and transfer the resulting data sets to analysis team. Plan data transfer schedule using the NAS device for next couple of weeks with JPMC personnel. Download new replacement files for AM392 including log files and transfer to restoration environment in Data.
Thu	10/15/2009	10.50	\$ 510	5,355.00	Review AM392 database AM232 and AM252. Update documentation and provide feedback to DBAs. Continue to run analysis queries against AM156. Update MS Access Tracker database as well as internal and external reporting sheets. Communicate replacement data package needs for AM566 to JPMC.
Fri	10/16/2009	9.50	\$ 510	4,845.00	Continue communication with JPMC (Corporate Group Technology) on AM566 issues. Prepare external WaMu restored application report. Download several data packages, do file size checks and document findings. Prepare weekly status report and update historical graph charts.
Mon	10/19/2009	8.75	\$ 510	4,462.50	Monitor AM156 analysis queries run and refine documentation. Collect status of all data packages in process. Define steps for restoration hardware environment change (removal of virtual servers). Clean up server vLeachman by deleting obsolete folders and files.
Tues	10/20/2009	11.25	\$ 510	5,737.50	Define process for restoring Hypension Esbase cubes. Restore test cube by downloading the data, update in new Esbase environment, and migrating the database. Refine steps to change and update in new Esbase environment. Update the MS Access tracker database. Collect AM392 and provide feedback to database owner.
Wed	10/21/2009	10.75	\$ 510	5,462.50	Restore AM744 by creating new database, uploading data and documenting process. Update project plan for remaining data restoration work to contain resource list and estimated effort. Prepare freshly downloaded data for tape backup. Review JPMC process for backing up and storing all Card Services data. Formulate and request clarification on some open questions.
Thu	10/22/2009	9.75	\$ 510	4,972.50	Prepare hardware environment to facilitate data copying of very large packages coming through the NAS device. Start step-by-step copy process of the NAS and onto the Landing Zone. Verify data backup on tape using Hyperbase software. Put out request for additional database restoration team members. Coordinate transfer of Landing zone data packages to Ready To Tape area and update MS Access Tracker database with latest entries. Prepare weekly status report. Monitor data copying for AM422 off the NAS device. Verify documentation for AM332.
Fri	10/23/2009	4.00	\$ 510	2,040.00	Identify support copy packages AM424 from LOJE to Landing zone by selecting suitable sized outside migration status. Create migration process for AM332.
Mon	10/26/2009	8.00	\$ 510	4,080.00	Update migration status. Review documentation of AM026. Select, review and delegate several new data packages for restoration.
Tues	10/27/2009	4.25	\$ 510	2,167.50	Review and sign-off on documentation for AM156. Update Tracker report to include data restoration owner names. Identify suitable data packages for restoration. Evaluate NAS swap plan.
Wed	10/28/2009	10.25	\$ 510	5,227.50	Do a complete test run of Hypension type data package restoration and refine the process. Update architecture documentation. Empty NAS device and prepare for handover. Solve process issues with Card Services. Update tracker database. Facilitate knowledge transfer for new team member on data migration. Document data migration steps.
Thu	10/29/2009	10.00	\$ 510	5,100.00	Validate new work environment for database restoration after technical infrastructure update. Review and sign-off on documentation for AM206. Receive new NAS device. Copy new card Services data off the NAS onto portable device. Suggest process for vHelden_GL_IRS database backup and restore.
Fri	10/30/2009	8.75	\$ 510	4,462.50	Review architecture outline, migration process, updated migration plan. Download data package AM160 from WaMu data exchange. Create summary data report. Walk new team member through data migration process.
				<u>202.50</u>	
				<u>\$ 103,275.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Scheffrath

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	5.50	\$ 425	\$ 2,337.50	Set up searches to be run tomorrow. Updated indexes to include newly crawled items for searches. Managed the TIFF/OCR process for unreadable items.
Fri	10/2/2009	1.00	425	425.00	Worked on the database for eVada by updating fields that they need such as custodian.
Mon	10/5/2009	4.00	425	1,700.00	Updated custodians on the remaining rows on the JPMC database for eVada. Ran searches on Magleby and created a production for both Merrill and the USAO. Created a supplemental to a production done on Friday.
Tues	10/6/2009	6.00	425	2,550.00	Ran updated statistics for Sam for the productions to the USAO & Merrill. Loaded & processed Email data for Williams. Ran a histogram report on the emails for Williams responsive to a subpoena. Assisted Holton with developing a SQL loop to parse through the metadata for emails.
Wed	10/7/2009	6.50	425	2,762.50	Met with the evada team to discuss improvements that we need for the eVada tool. Worked on getting background information on a tape backup set that we received from JPM and obtained a quote for getting it restored. Created a production set of email for Williams.
Thur	10/8/2009	7.00	425	2,975.00	Created a project plan with ETAs for the end to end processing report. Provided internal training on Concordance so that it can be used for offline review. Requested additional reports from Merrill to do an audit on the documents that they have received. Worked with the database team on backups and on methodologies for providing one-off backups to gain more disk space. Performed additional analysis on Williams and created a second production.
Fri	10/9/2009	8.00	425	3,400.00	Created a task list to be used for the e-discovery members of the project and a weekly call to help coordinate activities. Imported ASR data into a new database. Created instructions for the restoration of a database. Created an updated draft of end to end processing. Created a production of Ballenger emails for offline review. Created detailed instructions for unzipping and reviewing the Ballenger emails.
Mon	10/12/2009	6.50	425	2,762.50	Participated in a WaMu E-Discovery Update Meeting. Participated in a WaMu database update meeting. Assisted with auditing Lextranet to ensure they had all the documents that we show as being delivered to them. QCD and shipped the Daily Tiffs to the Review site. Created a production to Merrill for the ASR perkins Disks. Crawled the Eller Emails and created a production to Merrill.
Tues	10/13/2009	9.75	425	4,143.75	Created a Sharepoint tab for E-Discovery to aid in workflow communication and help distribute tasks across the various offices involved. QCD the end to end processing work that Rothrock performed. QCD and shipped the Daily Tiffs to the Review site. Created and sent a load file spec to Merrill for productions to the USAO. Transcribed Zariski's review notes into a table in SQL.
Wed	10/14/2009	8.50	425	3,612.50	QCD and shipped the Daily Tiffs to the Review site. Created a supplementary production of Eller Docs for Merrill. Updated tags in the processing database for reporting purposes. Created a non-privileged production of the ASR disks to be FTP'd to Seattle. Created a non-privileged production of the Eller docs to be FTP'd to Seattle. Performed a quality control check on the transcribed notes
Thur	10/15/2009	9.00	425	3,825.00	QCD and shipped the Daily Tiffs to the Review site. Exported the loose files from the AD1 images from WML employee's hard drives and prepared for processing. Troubleshooting problems encountered with two archives and requested replacements.
Fri	10/16/2009	8.00	425	3,400.00	Began work on updating a central inventory table for the new database for the JPM litigation. QCD and shipped the Daily Tiffs to the Review site. Continued to process the items for the WML custodians' hard drives. Made updates to the productions from yesterday and ran the productions from Wednesday again with the new tags.
Mon	10/19/2009	7.50	425	3,187.50	Prepared for the weekly e-discovery call. Led a meeting to discuss exception reporting pre SQL for the WML JPM & WML databases. Participated in a conference call to discuss exceptions in processing for the WaMu database. Led a conference call discussing the weekly update issues for WaMu. Participated in the weekly database migration update conference call for WaMu. Ran statistics on the Eller production for reporting purposes.
Tues	10/20/2009	4.50	425	1,912.50	Performed Oracle & SQL backups to tape. Coordinated with the database team to try to get as many databases archived as possible prior to the migration from virtual database servers to one physical server. Updated the task list on SharePoint.

Day	Date	Time	Rate	Billings	Description
Wed	10/21/2009	6.00	425	2,550.00	Analyzed the attachment ranges for documents in the 60k upload looking for inconsistencies in the way that they were broken apart. Prepared for the migration from the virtual server to a physical server to get better performance for e-discovery operations. Fixed problems with eVada on Wamu related to speed and lost file links. Moved data for the database team from an external drive to a virtual server. Backed up Access databases to tape. Fixed problems with file shares.
Thur	10/22/2009	4.00	425	1,700.00	Fixed problems occurring while transferring data to one of the application conversion servers. Worked on problems with eVada related to speed, keyword errors, and advancing to the next document. Created a replacement index for eVada to solve an issue for the development team.
Fri	10/23/2009	4.00	425	1,700.00	Researched and resolved multiple issues with erroneous results from DT Searches in eVada. Spoke with External counsel about developing a plan for getting JPM advance notice for documents that we produce. Spoke with external counsel regarding potential problems with mixed families regarding privilege.
Mon	10/26/2009	5.50	425	2,337.50	Prepared for the migration of databases & data from a virtual server to a physical server. Updated tasks & notes for the weekly e-discovery meeting. Led a meeting discussing the USAO privileged items with external counsel and appropriate production formats. Participated in a meeting to discuss mixed family productions. Assisted a team member with importing rows from a flat file into SQL without getting errors.
Tues	10/27/2009	6.50	425	2,762.50	Created a View to report on updated #s for Production Stats. Copied data that needed to be ingested into Law from drives from Seattle. Participated in a meeting to discuss attachments to calendar items and how they should be reviewed in Lextranet. Participated in the weekly e-discovery call. Created descriptions for disks needed by outside counsel.
Wed	10/28/2009	7.00	425	2,975.00	Created reports to assist with the Quinn Meet & Confer meetings. Updated the production table with new items that were shipped. Participated in a meeting to finalize production statistics for productions made last week in Seattle. Assisted team members with SQL queries related to exceptions and Tiffing. Sent Begdoc #s to Merrill for productions made from Dallas. Performed a test on eVada to make sure it would keep operating normally post migration from a virtual environment to a physical environment.
Thur	10/29/2009	3.50	425	1,487.50	Re-Attached SQL databases after a move from a virtual to physical environment and attempted to fix a database that did not mount. Assigned Evidence Numbers to new drives in the lab.
Fri	10/30/2009	7.75	425	3,293.75	Consolidated source files to free up drives to be sent back to Seattle. Prepared data for ingesting into Law (JPM Litigation database). Prepared data for ingesting into Law (Standard database). Copied data related to the application conversion project and compared the set of files to ensure the copy was complete. Assisted with Tiffing of files for the review team and a rush production. Requested new copies of data where the counts did not match what was expected. Worked on the End to End processing Report to add columns requested by Kamran.
		<u>136.00</u>		<u>\$ 57,800.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Griffith

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	9.25	\$ 425	3,931.25	Setup dataroom access for 30 OE and WGM users; Preparation of drives for evidence collection.
Fri	10/2/2009	5.00	425	2,125.00	Review microfiche scanning statement of work; Interview of WMI custodian for potentially responsive documents.
Mon	10/5/2009	11.00	425	4,675.00	Complete OE and WGM access to dataroom; Additional WMI custodian interviews (2); Prepare project status updates for management.
Tues	10/6/2009	10.50	425	4,462.50	Participate in (2) additional WMI custodian interviews; Work on post-IAA data access planning.
Wed	10/7/2009	14.00	425	5,950.00	Participate in (4) additional WMI custodian interviews; Acquisition of data from laptops of (10) WMI custodians
Thur	10/8/2009	12.00	425	5,100.00	Discuss further Fixed Asset reporting needs with tax; Discuss GL data needs for solvency analysis; Acquisition of data from laptop of WMI custodian; Prepare transfer of evidence to lab
Fri	10/9/2009	3.25	425	1,361.25	Duplicate evidence provided by USAO and transfer to counsel for priv review.
Mon	10/12/2009	2.50	425	1,062.50	End-to-End Ediscovery Processing Review; Followup with microfiche scanning vendor re: SOW revisions; Ediscovery status call.
Tues	10/13/2009	8.75	425	3,718.75	Extract data from GL for specific accounts and dates in July 2008; Chart balances by day for further analysis.
Wed	10/14/2009	11.00	425	4,675.00	Extract payroll records for four former WaMu employees; Discussion concerning use of NAS device for fileserver data collection; Extract GL balance and transaction data for all accounts for WMB companies - July '08; Create table tracking balances by day; Discussions regarding Post-IAA data access; WMI custodian interview documentation.
Thur	10/15/2009	10.25	425	4,356.25	Complete WMI custodian interview documentation; Create report on GL reporting hierarchy for solvency analysis; Perform verification on 2 WMI HDD images and re-sent for processing.
Fri	10/16/2009	8.25	425	3,506.25	Additional work on GL reporting hierarchy report for July 2008; Work on estimation of sizing for h/Wamu departmental fileshare collection; QC on latest round of FA Depreciation reports; Extract GL balance and transaction data for Sept 2008 for solvency analysis; Update available applications report and distribute to team.
Mon	10/19/2009	11.00	425	4,675.00	Ediscovery Status Update call; Work on reconciliation of transaction summaries to WMB GL Balances by day for 9/08.
Tues	10/20/2009	10.25	425	4,356.25	Followup on data collection from WMI custodians; Acquire HDD images - Martin, Grayson; Report on HD image file listings; Planning for migration of Essbase cubes; Report on WMI subs' employees from Peoplesoft
Wed	10/21/2009	10.50	425	4,462.50	Meet with Martin on external media and microfiche contract; Acquire HDD image - Williams; Acquire Martin CD contents; Planning meeting on post-IAA information access; Acquire Chin CD contents; Troubleshoot Essbase migration issues; Prep all newly-collected WMI custodian electronic media for shipment.
Thur	10/22/2009	9.25	425	3,931.25	Discussion on access to microfiche at Iron Mountain; Meet on solvency analysis; Meet on Loans table 6/30/08 query; Acquire Shilling CD contents; Discussion on Essbase cubes restoration.
Fri	10/23/2009	4.00	425	1,700.00	Renun WMB balance sheet by day with adjusted company list; Duplicate Shilling DVD and ship to Dallas.
Mon	10/26/2009	12.50	425	5,312.50	Analysis of 6/30 - 7/31/08 balance data by day from GL for Solvency project; Investigate problems with HR policy documents received from JPWC; Discuss Essbase cube restoration with h/Wamu Tech owners; Work with tape copying vendor to get duplication project started; Discuss use of NAS device for department share data transfer; Prepare and submit requests to JPMC for G: drives for five individuals.
Tues	10/27/2009	11.50	425	4,867.50	Review/compare balances by day to WMB balance sheet as of 7/31 and research differences; Discuss Essbase migration on ASO cubes and BSO cubes; Receive NDC duplication equipment and get setup; Query/download 6/30/08 data from Loans table for solvency analysis.
Wed	10/28/2009	9.00	425	3,825.00	Analysis of 6/30/08 data from Loans table - cross-check against corresponding balances in WMB balance sheet; Update status on outstanding JPMC data requests; Discussions on getting access to microfiche at Iron Mountain; Held status meeting on tape duplication project
Thur	10/29/2009	9.25	425	3,931.25	Verify SQL and Oracle databases migrated properly; Verification of dates covered in FundTrack database; Analysis of Iron Mountain document inventory database to gather stats on boxes and dates received.
Fri	10/30/2009	7.25	425	3,081.25	Complete analysis on Iron Mountain inventory box stats; Query MTS for specific intercompany wire transaction; Prepare updates for management update slides; Begin work on conversion of EDD tracking sheet to database for integration into end-to-end processing model.
		<u>200.25</u>		<u>\$ 85,106.25</u>	

Washington Mutual, Inc. (83432)

Time Summary

Evans

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	0.80	\$ 425	\$ 340.00	Document and move the MS Access databases for AM326 Hedgeware.
Mon	10/12/2009	1.00	425	425.00	Conversion of AM227 EBCDIC data.
Tues	10/13/2009	0.80	425	340.00	Conversion of AM227 EBCDIC data.
Wed	10/14/2009	0.50	425	212.50	Conversion of AM227 EBCDIC data.
Thur	10/15/2009	4.30	425	1,827.50	Documentation of 232 mainframe data.; Conversion of AM227 EBCDIC data.; Review status of outstanding migrations.; Restore and Documentation of AM052.; Restore and Documentation of AM267.
Fri	10/16/2009	0.50	425	212.50	Conversion of AM227 EBCDIC data.
Mon	10/19/2009	3.40	425	1,445.00	Documentation of AM052 and AM0267.; Weekly migration status conference call.; Restore/Documentation of AM026 and AM056.
Tues	10/27/2009	1.60	425	680.00	Restore/Documentation AM056.
		<u>12.90</u>		<u>\$ 5,482.50</u>	

Washington Mutual, Inc. (83432)
Time Summary
Shepard

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	10/13/2009	4.75	\$ 425	\$ 2,018.75	Perform analysis of original asset IDs on FY2005 fixed asset depreciation data.
Wed	10/14/2009	1.25	425	531.25	Additional analysis of 2003/2004 asset IDs on fixed asset depreciation data.
		<u>6.00</u>		<u>\$ 2,550.00</u>	

Washington Mutual, Inc. (83432)
 Time Summary
 Beake

Day	Date	Time	Rate	Billings	Description
Tues	10/27/2009	2.50	380	\$ 950.00	Familiarization with data transfer processes.
Wed	10/28/2009	9.50	380	3,610.00	Familiarization with data transfer processes. Establish access to various virtual machines for data package transfers.
Thur	10/29/2009	3.50	380	1,330.00	Downloaded data package; validated data transfer results.
Fri	10/30/2009	3.00	380	1,140.00	Documented data package transfer processes.
		<u>18.50</u>		<u>\$ 7,030.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
von Borstel

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	10/6/2009	1.40	\$ 425	\$ 595.00	Created an automated report for files stored on new Received From Client location to allow restore in case of data loss.
Mon	10/12/2009	3.40	425	1,445.00	Received data package with the two missing schemas for RBFS Finance Data Mart (AM392). Started to extract table create statements for partitioned tables. Initiated import of missing data into these two schemas.
Tues	10/13/2009	1.20	425	510.00	Monitored import of data into RBFS Finance Data Mart. Initiated corrective measures for failed tables during last nights import. Initiated import of remaining tables.
Wed	10/14/2009	1.40	425	595.00	Verified completion of import of missing data for RBFS Finance Data Mart.
Thur	10/15/2009	1.50	425	637.50	Performed data verification for newly imported data into RBFS Finance Data Mart. Updated documentation for this database.
Tues	10/20/2009	1.70	425	722.50	Completed documentation for RBFS Finance Data Mart (AM392) including ExternalAppsRestored.
		<u>10.60</u>		<u>\$ 4,505.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Koehler

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	2.60	\$ 380	\$ 988.00	WaMu LAW database duplicate ID correction and QC.
Fri	10/2/2009	5.70	380	2,166.00	Prepared keyword searches, custodian searches and SQL scripts for USAO and Merrill productions. Performed processing for privileged, non-privileged and previously exported documents related to productions.
Mon	10/5/2009	2.40	380	912.00	QC of keyword searches, custodian searches and SQL scripts for USAO and Merrill productions.
		<u>10.70</u>		<u>\$ 4,066.00</u>	WaMu LAW De-Duplication memo creation.

Washington Mutual, Inc. (83432)
Time Summary
Kless

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	5.75	\$ 380	\$ 2,185.00	Prepare landing zone for data download. Coordinate with upload team the prioritization of data packages to be downloaded.
Fri	10/2/2009	6.75	380	2,565.00	Accomplish data download. Validate the downloaded data with size checks, hash value checks. Create memo for documentation.
Mon	10/5/2009	7.25	380	2,755.00	Update tracking of downloaded data packages. Prepare landing zone for new packages. Accomplish data download and quality control
Fri	10/9/2009	6.25	380	2,375.00	Accomplish data validation through plausibility tests. Create memos to document the download process
Mon	10/12/2009	7.50	380	2,850.00	Prepare landing zone, accomplish data download and plausibility tests
Fri	10/16/2009	7.25	380	2,755.00	Create memos for documentation of downloaded data, track download process and inform upload team about data characteristic
Mon	10/19/2009	7.50	380	2,850.00	Contact owner of data packages to discuss some open issues before starting the download; Prepare Landing Zone for new data packages
Tues	10/20/2009	7.75	380	2,945.00	Discuss further characteristics with owner of data packages, start the download and accomplish plausibility checks for validation
Wed	10/21/2009	7.25	380	2,755.00	Start further downloads; transfer data to Analysis Area and validate downloaded data
Thur	10/22/2009	6.25	380	2,375.00	Inform upload team about characteristics of downloaded data, create memos for documentation and prepare further folders on the Landing Zone
Fri	10/23/2009	6.50	380	2,470.00	Start further downloads, validate the packages using plausibility tests. Track status of downloaded packages and create memos for documentation.
Mon	10/26/2009	7.50	380	2,850.00	Inform upload team about characteristics of data packages, accomplish size checks for downloaded packages
Wed	10/28/2009	8.00	380	3,040.00	Transfer data packages from Download Storage to Analysis Area, share knowledge with person, who is going to take over the responsibility to download the data package;
Thur	10/29/2009	9.25	380	3,515.00	Prepare data packages to handover, finalize validation of downloaded data packages accomplishing size checks and comparisons of hash values, transfer packages to Analysis Area;
Fri	10/30/2009	8.50	380	3,230.00	Track status of downloaded data packages. Share information about data packages with person, who takes over the process, transfer data packages from download storage to analysis area;
				<u>109.25</u>	
				<u>\$ 41,515.00</u>	

Washington Mutual, Inc. (834321)
 Time Summary
 Holton

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	1.50	\$ 380	\$ 570.00	Ran Preliminary Search Terms to obtain hit counts for evaluation by the Seattle team.
Fri	10/2/2009	7.20	380	2,736.00	Setup for the Privileged keywords for search #14, #15, #16. Searched WaMu for Custodians, date range, and removing duplicates. Tagged responsive privileged and non privilege files for export. QC for the Privileged keywords for search #14, #15, #16. QC Search of WaMu for Custodians, date range, and removing duplicates. QC Tagged responsive privileged and non privilege files for Setup for the Privileged keywords for search #17, #16 Supplemental. Searched WaMu for Custodians, date range, and removing duplicates. Tagged responsive privileged and non privilege files for export. QC for the Privileged keywords for search #17, #16 Supplemental. QC Search of WaMu for Custodians, date range, and removing duplicates. QC Tagged responsive privileged and non privilege files for export.
Mon	10/5/2009	4.00	380	1,520.00	Ran Preliminary Search Terms to obtain distinct email address frequency for evaluation by the Seattle Team
Tues	10/6/2009	1.90	380	722.00	Ran two distinct preliminary search terms to obtain distinct email address frequency for evaluation by the Seattle Team
Wed	10/7/2009	2.20	380	836.00	Created memo/report for Seattle Team on searches of terms by distinct email address frequency for Seattle Team
Thur	10/8/2009	1.30	380	494.00	Verified documents sent to Merrill for Project Outreach. Attended WaMu status task meeting.
Mon	10/12/2009	6.00	380	2,280.00	Prepared and Crawled previously received data from Uwe into Law for Custodians A-B. Crawled previously received data from Uwe into Law for Custodians C-E.
Tues	10/13/2009	4.00	380	1,520.00	Crawled previously received data from Uwe into Law for Custodians G-H. Setup for the Privileged keywords for search #18. Searched WaMu for Custodians, date range, and removing duplicates.
Wed	10/14/2009	5.25	380	1,995.00	Tagged responsive privileged and non privilege files for export. QC for the Privileged keywords for search #18. QC Search of WaMu for Custodians, date range, and removing duplicates. QC Tagged responsive privileged and non privilege files for export.
Thur	10/15/2009	5.00	380	1,900.00	Created memo/report for WaMu Export #18. Crawled previously received data from Uwe into Law for Custodians J-R.
Mon	10/19/2009	4.75	380	1,805.00	Crawled previously received data from Uwe into Law for Custodians S-Z. Attended WaMu Status Meeting. Identified and reported Specific docs sent to Merrill.
Tues	10/20/2009	0.25	380	95.00	Identified and reported specific docs sent to USAO.
Wed	10/21/2009	6.50	380	2,470.00	Update end to end database and report with Uwe custodians A-B. Update end to end database and report with Uwe custodians C-E.
Thur	10/22/2009	6.00	380	2,280.00	Update end to end database and report with Uwe custodians G-H. Update end to end database and report with Uwe custodians J-L.
Fri	10/23/2009	6.00	380	2,280.00	Update end to end database and report with Uwe custodians M-R. Update end to end database and report with Uwe custodians S-Z.
Mon	10/26/2009	4.75	380	1,805.00	Attended Status Meeting. Updated law database and reports with Uwe custodians A-F.
Tues	10/27/2009	5.50	380	2,090.00	Attended Status Meeting. Updated law database and reports with Uwe custodians G-L.
Wed	10/28/2009	4.75	380	1,805.00	Attended Status Meeting. Updated law database and reports with Uwe custodians M-S.
Thur	10/29/2009	3.50	380	1,330.00	Updated law database and reports with Uwe custodians R-Z.
Fri	10/30/2009	4.50	380	1,710.00	Attended Status Meeting. Updated law database with new data. Updated SQL databases with new data. Updated Report Spreadsheet with new data.
				<u>84.85</u>	
				<u>\$ 32,243.00</u>	

Washington Mutual Inc. (83432)
Time Summary
 Baum

Day	Date	Time	Rate	Billings	Description
Tues	10/6/2009	0.50	\$ 380	\$ 190.00	Troubleshoot SQL server resource issues on VHOLDEN
Wed	10/14/2009	3.00	380	1,140.00	Install and configure HOLDEN
Fri	10/16/2009	1.00	380	380.00	Install and configure WAYNE for Waylu team remote access
Wed	10/21/2009	1.00	380	380.00	Reconfigure/Move HOLDEN and install SQL Server
Wed	10/28/2009	2.78	380	1,056.40	Install/Patch/Configure SQL Server on QUINN. Install standard applications on QUINN. Install/Patch/Configure Visual Studio on QUINN for use with Terminal Services
				<u>\$ 3,146.40</u>	

Washington Mutual, Inc. (83452)
Time Summary
Sharma

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	5.50	\$ 380	\$ 2,090.00	Resume importing CREAM and MSR_TAX data into their respective databases
Fri	10/2/2009	6.00	380	2,280.00	Complete documentation on MSR_TAX database restoration.
Mon	10/5/2009	0.50	380	190.00	Begin documenting the restoration process for CREAM database
Tues	10/6/2009	0.25	380	95.00	Incorporate feedback received on documentation for CREAM
Wed	10/14/2009	7.25	380	2,755.00	Resolve database connectivity issue on one of the servers Restarted Peoplesoft HR database Create temporary table in ED database, to contain only Oct-Nov 2008 deposits data Review SBO 2000 data package, set up a restoration strategy
Thur	10/15/2009	6.00	380	2,280.00	Create new database to hold SBO 2000 data Create temporary table in ED database, to contain only Oct-Nov 2007 deposits data.
Fri	10/16/2009	7.50	380	2,850.00	Create objects in SBO2000 database, from the data dictionary provided by WAMU. Add space to ED database, to hold Oct-Nov 2007 deposits data, and continue to populate the temporary table with required filtered data.
Mon	10/19/2009	6.50	380	2,470.00	Import data into SBO2000 database. Work on finding distinct values of specified fields in the Oct-Nov 2007 data Import: SBO 2000 error tables Create new database for Commercial eLoan TRAC data Conference call for status update
Tues	10/20/2009	5.00	380	1,900.00	Find distinct fields for Oct-Nov 2007 deposits data from ED Find distinct fields for Oct-Nov 2007 deposits data from ED Recreate the error tables in the SBO2000 database.
Wed	10/21/2009	5.00	380	1,900.00	Take backups of: CREAM, MSR_TAX, FICAPS and Economic Capital Databases Backup the RBFS Finance Data Mart database. Recreate and import the error tables in the SBO2000 database.
Thur	10/22/2009	4.50	380	1,710.00	Document the restoration process for SBO2000 database Backup RBFS Finance Data Mart database. Complete the import and documentation for the SBO2000 database.
Fri	10/23/2009	6.50	380	2,470.00	Review the data package for Commercial eLoan TRAC data. Process the Commercial eLoan TRAC database. Created tables for the database. Imported data and started documentation.
Mon	10/26/2009	7.25	380	2,755.00	Import remaining data for Commercial eLoan TRAC application and document the import process. List tables that did not import, make necessary corrections and re-run the import.
Tues	10/27/2009	5.25	380	1,995.00	Create new database for Mercury data, review the data package and define the import strategy. Install Oracle database server on the new WAMU server
Wed	10/28/2009	11.75	380	4,465.00	Create tablespaces, users and tables for the first dump file of Mercury application data. List tables that were partitioned at source, and manually create those tables in the database Parse Mercury export logs, to obtain control counts for the QC report. Import data from the first export dump file into the Mercury database and make sure the imported record counts tie up with the control totals.
Thur	10/29/2009	6.75	380	2,565.00	Create new database for HI data Create tablespaces and users in the HI database. Back up databases and set up the new environment so that it is ready for use Create tables and Import Data into the HI database.
Fri	10/30/2009	4.00	380	1,520.00	Extract control totals from the HI export logs and make sure the imported record counts tie up with the control totals. Document the migration progress. Create tablespaces and users for the part two export dump of Mercury data Create tables contained in the part two export dump of Mercury data, list the tables partitioned at source and manually create them in the database
		95.50		\$ 36,290.00	

Washington Mutual, Inc. (63432)
Time Summary
Rothrock

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	8.00	\$ 380	\$ 3,040.00	Preparation for non-privilege production for USAO. Identification and processing of large potentially-privileged data set. Processing and export of TIFF for redaction. Review of Subpoenas due for production on 10/2. Quality Control of newly loaded data into processing database.
Fri	10/2/2009	10.75	380	4,065.00	Confirm search and dataset criteria for subpoena exports. Quality Control and verification of search criteria executed in preparation for exports related to subpoenas 8278 and 8579. TIFF process for items potentially privileged. Performed three major exports for items in subpoenas 8278 and 8579. Performed quality control and verification of exports.
Tues	10/6/2009	2.00	380	760.00	Assessed progress of privilege review and identified items needing redaction. Items needing redaction, were further processed and exported. Export was QC'd and shipped.
Wed	10/7/2009	2.00	380	760.00	Identified redaction review items for TIFF process and export. Performed accounting of items needing redaction with those already TIFF'd and shipped. Processed and exported the delta data set for redaction.
Thur	10/8/2009	10.50	380	3,990.00	Identified evidence needing to be cataloged in detail for centralized. End to End Processing report. Developed process to integrate all pieces of evidence into End to End report. Performed quality control against items in evidence and items in central processing repository. Cataloged individual evidence files for complete file list processed.
Fri	10/9/2009	5.25	380	1,995.00	Identified email, home drive, and network share evidence in need of detailed catalog. Accounted for all email and network shared files in evidence with files in processing repository. QC'd cataloged files on first of series of evidence drives for End to End Processing Report.
Mon	10/12/2009	7.25	380	2,755.00	Identified privileged items for further processing (TIFF/OCR). Further populated total data inventory for End to End Processing Report. Participated in eDiscovery project meeting. Performed detailed accounting of evidence and chain of custody.
Tues	10/13/2009	1.00	380	380.00	Measured progress of privilege review and readied new set of data for redaction.
Wed	10/14/2009	7.25	380	2,755.00	Performed quality control check on 4million item database accounting for all received evidence to date. Cataloged all evidence for loaded and yet-to-be-loaded data for multiple eDiscovery repositories. Identified new items needing TIFFs for redaction. Performed export of new review set
Thur	10/15/2009	5.50	380	2,090.00	Performed analysis of exception handling and identified new efficiencies to be realized at various cost points. Authored new process for Exception handling for main eDiscovery repository.
Fri	10/16/2009	8.00	380	3,040.00	Identified items in review that can be further processed for keyword indexing and searching. Identified new environment software that enhances performance of TIFF processing. Managed process to support privilege review. Readied large set of 10K items for further processing and compared against already identified exceptions.
Mon	10/19/2009	5.50	380	2,090.00	Analyze unindexed items to determine whether they are true exceptions. Identify process to further address issue of extracted text for the purpose of indexing. Met with team members to prioritize this week's work.
Tues	10/20/2009	1.00	380	380.00	Processed items to support privilege review team. Identified and produced privileged TIFFs.
Wed	10/21/2009	4.00	380	1,520.00	Developed methods to address potential exceptions across all data repositories. Conferred with team members on exception definitions and researched solutions to expand ability to process different file types. Analyzed review database to find items needing redaction.
Thur	10/22/2009	5.50	380	2,090.00	Processed 10K items to verify exception definitions. Formatted and populated exceptions database for main data repository. Processed items as TIFFs to support privilege review and exported to review provider.
Fri	10/23/2009	1.50	380	570.00	Identified review items needing redaction and processed supporting TIFFs. Exported specific items for review provider.
Mon	10/26/2009	7.00	380	2,660.00	Finalized and produced remaining items related to Eller export. Identified, processed, and exported items needing redaction. Managed inventory and migration of some project media. Identified family members of already redacted items to future productions.
Tues	10/27/2009	1.00	380	380.00	Identified and processed privileged items to support review.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	10/28/2009	2.00	380	760.00	Met with team members to discuss new production strategy. Processed and exported families of items needing redaction for privilege review.
Thur	10/29/2009	7.50	380	2,850.00	Performed inventory of items TIF'd for privilege review. Identified the family members of items already exported for further processing. Researched alternative processing methods to address technical drawings.
Fri	10/30/2009	9.00	380	3,420.00	Implemented new method for processing technical drawings. Identified technical drawings already exported for reprocessing. Identified other remaining family members of items already exported. Performed and accounting of items for the review team to confirm ability to meet production
		<u>111.50</u>		<u>\$ 42,370.00</u>	



ALVAREZ & MARSAL

100 Pine Street, Suite 900 • San Francisco, CA 94111 • Phone: 415.490.2300 • Fax: 415.837.1684

November 18, 2009

Robert Williams
President
Washington Mutual, Inc.
1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13

SPECIAL SERVICES RENDERED

By Alvarez & Marsal

		<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees:	10/1 - 10/31/2009			
Insurance				
Spragg		8.00	\$ 635	\$ 5,080.00

Washington Mutual, Inc. (83432)

Time Summary

Spragg
Insurance

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	10/26/2009	3.00	\$ 635	\$ 1,905.00	Review and meetings on pre and post petition D&O renewal and negotiations.
Tues	10/27/2009	2.00	635	1,270.00	Meetings with WMI, Broker and Carriers to finalize terms for D&O extensions.
Wed	10/28/2009	2.00	635	1,270.00	Review and meetings on pre and post petition D&O renewal and negotiations.
Thur	10/29/2009	1.00	635	635.00	Meetings with WMI, Broker and Carriers to finalize terms for D&O extensions.
		<u>8.00</u>		<u>\$ 5,080.00</u>	



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November 18, 2009

Robert Williams
President
Washington Mutual, Inc.
1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13
Tax Summary

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 10/1 - 10/31/2009			

Tax (Federal, State & Local)

Total Fees by Person

Pedersen	92.10	\$ 700	\$ 64,470.00
Carreon	28.50	700	19,950.00
Green	43.80	575	25,185.00
Panisko	145.20	575	83,490.00
Alexander	39.10	575	22,482.50
Peele	30.70	510	15,657.00
Hoehne	2.60	510	1,326.00
Reiss	77.20	380	29,336.00
Kellen Barry	50.70	380	19,266.00
Brand	123.30	250	30,825.00
Luong	13.10	250	3,275.00
L. Hill	7.00	250	1,750.00
			<u>\$ 317,012.50</u>

Washington Mutual, Inc. (83432)

Time Summary

Pedersen

State & Local Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	2.40	\$ 700	\$ 1,680.00	Review top five SALT proof of claims. Review Oregon proof of claim for priority claims portion prior to settlement discussion.
Fri	10/2/2009	1.20	700	840.00	Review Oregon settlement counteroffer.
Mon	10/5/2009	2.80	700	1,960.00	Review California Hawthorne NDA documents. Review state/federal basis differences for purpose of adjusting federal basis number.
Tues	10/6/2009	5.50	700	3,850.00	Analyze open Oregon statutes for priority claim eligibility. Formulate Oregon settlement counteroffer. Review state/federal basis differences for purpose of adjusting federal basis number. Discuss settlement counteroffer with Oregon and subsequent follow-up analysis of joint liability.
Wed	10/7/2009	7.20	700	5,040.00	Review change of control analysis. Review instant de-unity analysis.
Fri	10/9/2009	7.10	700	4,970.00	Review change of control analysis. Review instant de-unity analysis.
Sun	10/11/2009	4.00	700	2,800.00	Review change of control issue related to state returns.
Mon	10/12/2009	8.30	700	5,810.00	Review instant de-unity memorandum as it applies to state returns. Review state/federal basis differences. Review and discuss issues related to separate filing state returns.
Tues	10/13/2009	9.10	700	6,370.00	Review state timing of worthlessness of stock issue. Review change of control issue related to state returns. Review and discuss issues related to combined filing state returns.
Wed	10/14/2009	10.30	700	7,210.00	Review and discuss issues related to combined filing state returns. Review change of control issue related to state returns. Review state timing of worthlessness of stock issue.
Thur	10/15/2009	4.70	700	3,290.00	Final review and discussion of state return issues to prepare for filing.
Tues	10/20/2009	4.90	700	3,430.00	Review decision received from Oregon appeals conference. Review state NOL carryback rules.
Wed	10/21/2009	1.90	700	1,330.00	Review remaining 2008 compliance tasks.
Thur	10/22/2009	1.20	700	840.00	Review contract arrangement of professional who has previously assisted WMI in audit defense
Fri	10/23/2009	2.80	700	1,960.00	Review next steps in Oregon appeals process due to conference decision.
Mon	10/26/2009	5.70	700	3,990.00	Review and analyze strategy for Oregon appeals response. Review California REIT and RIC audit status.
Tues	10/27/2009	2.40	700	1,680.00	Review state issues surrounding tax attributes.
Wed	10/28/2009	4.20	700	2,940.00	Analyze possible state income tax amended return requirements resulting from 2001-2003
Thur	10/29/2009	4.20	700	2,940.00	Review Illinois, California and Oregon audit status in preparation for subcontractor's participation. Review unclaimed property requirements for WMI.
Fri	10/30/2009	2.20	700	1,540.00	Review tax budget for September/October and for the remainder of 2009.
		<u>92.10</u>		<u>\$ 64,470.00</u>	

Washington Mutual, Inc. (63432)
Time Summary
Carreon
Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	10/5/2009	3.00	\$ 700	\$ 2,100.00	Participated in weekly WMI tax department update call and weekly Weil update call. Discussion concerning impact of stock options and SALT considerations to basis study.
Wed	10/7/2009	1.30	700	910.00	Review of tax projects for the fourth quarter, discussion concerning current litigation and related proposals.
Thur	10/8/2009	1.40	700	980.00	Participation in call with attorneys concerning IRS appeals process. Discussion concerning technical memos for tax accounting projects.
Fri	10/9/2009	3.90	700	2,730.00	Reviewed and revised the technical memo supporting the basis study, performed related research.
Tues	10/13/2009	2.20	700	1,540.00	Calls with Weil and WMI's tax personnel to discuss issues for week of October 12. Discussion concerning state treatment of worthless stock deduction.
Wed	10/14/2009	1.50	700	1,050.00	Call with IRS Appeals to discuss Ahmanson Obligation issue. Internal call to discuss strategy related thereto.
Thur	10/15/2009	1.70	700	1,190.00	Calls with creditors' tax advisors and attorneys to discuss IRS Appeals issue and procedural options.
Mon	10/19/2009	2.10	700	1,470.00	Participate in weekly WMI tax department update call. Participate in weekly Weil update call. Discussions regarding status of compliance project. Participate in call concerning how certain IRS adjustments were treated in the basis study.
Fri	10/23/2009	2.10	700	1,470.00	Participated in creditors' committee call. Performed initial review of file memo for the tax accounting project.
Mon	10/26/2009	1.50	700	1,050.00	Participate in weekly WMI call. Participate in weekly Weil call. Discussions concerning development of tax accounts for book purposes.
Tues	10/27/2009	1.20	700	840.00	Participate in call regarding tax attributes and potential 5-year carryback provision.
Wed	10/28/2009	2.10	700	1,470.00	Participate in calls concerning the potential 5-year carryback provision and the rights relative thereto. Discussion outlining the development of the tax accounts for book purposes.
Thur	10/29/2009	1.90	700	1,330.00	Participate in call with the creditors' advisors to discuss the 5-year carryback provision. Discussion concerning impact of stock options on the basis study schedules.
Fri	10/30/2009	2.60	700	1,820.00	Participate in weekly WMI creditors call. Participate in follow-up call with litigation team concerning potential 5-year carryback provision. Participate in call regarding second partner review of basis study.
				<u>\$ 19,950.00</u>	
				<u>28.50</u>	

Washington Mutual, Inc. (83432)
 Time Summary
 Green
 State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	1.20	575	690.00	Review of matrix and register for update on outstanding claim amounts and expected allowed amounts.
Sun	10/4/2009	2.20	575	1,265.00	Review of NDA language CA Good Faith offer requirements. Review of mail tracker and CA and TX 1031 returns.
Mon	10/5/2009	0.50	575	287.50	Participate on call to discuss changes to the language, background, interplay between the various entities and approach.
Tues	10/6/2009	1.50	575	862.50	Participate on finance update call to discuss status of various projects and litigation items. Review and comment on outstanding claims estimate.
Wed	10/7/2009	6.20	575	3,565.00	Discuss Oregon settlement offer, implications, priority status of the Oregon claimed amounts, joint and several liability implications. Review of tax account rollover and payments made. Reconcile rollover spreadsheet.
Thur	10/8/2009	2.70	575	1,552.50	Review of Tennessee amended 2006 return and refund claim. Review and comment on statutory period to appeal to the court. Provide unclaimed property amounts and remittance dates. Review of spreadsheet detailing outstanding amounts by company.
Fri	10/9/2009	1.10	575	632.50	Preparation for and participate on call to discuss Tennessee amended return and approach to contacting the state.
Mon	10/12/2009	3.60	575	2,070.00	Gather information related to Tennessee counsel needed to file and appeal to the Chancery Court for the 2006 refund request/amended return denied by the state. Review of required appeal procedures. Review and distribute email and document retention policies as required by the subpoena. Review of compliance status and October 15th filing requirements. Review of budget to actuals for compliance project year to date.
Tues	10/13/2009	2.80	575	1,610.00	Review Pennsylvania information document request. Review NACI structure and acquisition history. Review memos detailing the structural and ownership changes surrounding NACI. Review and comment on summary of questions posed by the LA County representative with regard to the property tax claims filed by LA County. Review various tax assessments to determine the tax years to which they relate.
Wed	10/14/2009	0.30	575	172.50	Review of summary listing sent from LA County with regard to claim #3729.
Thur	10/15/2009	0.50	575	287.50	Review of TN court filing related to 2006 refund.
Fri	10/16/2009	0.70	575	402.50	Review and comment on draft of CCB letter to the FTB regarding Notice 2007-2.
Mon	10/19/2009	3.60	575	2,185.00	Review various work stream status and prepare budget to actual analysis. Discuss out of scope items and prepare an estimate of expected future compliance fees. Review September MOR tax schedules and account movement.
Tues	10/20/2009	3.40	575	1,955.00	Follow-up on LA County and Tennessee claim withdrawal.
Thur	10/22/2009	0.90	575	517.50	Review and discuss Oregon conference decision letter and appeal rights and procedures.
Fri	10/23/2009	1.50	575	862.50	Review email listing state tax items found in the financial records. Review of hours and budget for amended carryback returns.
Tues	10/27/2009	3.50	575	2,012.50	Gather updated information status regarding outstanding claims. Participate on finance update call to discuss tax workstreams and litigation related to the New York City claim for rent tax.
Wed	10/28/2009	5.30	575	3,047.50	Review of unclaimed property filings for WMI and the penalty provisions for not filing. Discuss overlap with the claims process and the level of priority granted to unclaimed property items. Analyze and review compliance workstreams and out of scope issues and projects. Compile a summary of the workstreams and the associated resources. Review of good faith offer related to the CCB California audit.
Thur	10/29/2009	1.30	575	747.50	Review of quarterly B&O reports for Seattle and Washington state.
Fri	10/30/2009	0.80	575	460.00	Review of Oregon assessment notice and appeal process.
				<u>\$ 25,185.00</u>	

Washington Mutual, Inc. (63432)
Time Summary
Panisko
Federal Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	7.10	\$ 575	\$ 4,082.50	Review IRS audit (2001-2003) case law, summaries, presentations and documentation of findings; review of entity unwind memorandum, analysis and documentation; case law analysis regarding economic wealth and position for state tax deduction (including Black and Drachman holdings).
Fri	10/2/2009	6.40	575	3,680.00	Case law research and analysis of doctrine of economic substance (including Brown, TIFD, Santa Monica Pictures and Black & Decker), as well as search and application of particular fact patterns fitted to state tax deduction position.
Mon	10/5/2009	7.20	575	4,140.00	Conference call regarding basis study impacts from tax accounting; review tax accounting primary workpapers for basis study impact items; research case law and secondary materials, including revenue ruling and other sources regarding Economic Substance Doctrine and applicability to state tax deduction position; conference call regarding October project progress and schedule
Tues	10/6/2009	8.10	575	4,657.50	Finance update conference call; review intercompany cash account movements and journal entries; meeting regarding tax accounting probability matrix; intercompany accounts and other outstanding items; review cases regarding Economic Substance Doctrine (Goldstein, Knietsch, Coltec, etc); update state tax deduction memorandum with findings
Wed	10/7/2009	7.80	575	4,485.00	Research IRC section 461 and corresponding regulations regarding applicability to state tax deduction position; research case history on all events test and economic performance; draft argument and position for state tax memorandum changes; meeting regarding documentation status and progress
Thur	10/8/2009	6.10	575	3,507.50	Research on economic performance and year of deduction case law, as well as regulations and legislative perspectives on fundamentals and application; update memorandum with research findings; conference calls regarding October tax accounting project status and budgets
Fri	10/9/2009	8.20	575	4,715.00	Review and meetings regarding intercompany accounts and JPMC application in their Bucket One Responses; research case law and analysis regarding accrual method taxpayer deduction timing, case law on recurring items exception and application to state deduction position; update memorandum
Mon	10/12/2009	11.90	575	6,842.50	Review amendments to state tax deduction benefit memorandum, including cases review and specific application to JPMC (including Overbeck, Joffe, Williams, Hill, and Low v. Noonan). Re-draft TSA application, as well as application of the All Events Test, Reasonable Accuracy Test and Economic
Tues	10/13/2009	10.70	575	6,152.50	Further review and amendments to state tax deduction benefit memorandum, including case review (including Dieker, National Plano, Oswald and Robbins Tire) and IRS rulings (including 69-497 and 2002-12). Re-draft and update Economic Substance Doctrine analysis and IRS Section 164 application
Wed	10/14/2009	11.80	575	6,785.00	Memorandum amendments relating to update of facts and background materials and modifications to application and disclosure of state tax benefit calculation. Re-draft of application of Recurring Item Exception and analysis of application of TSA, application of 164, and economic performance as position against JPMC calculations.
Thur	10/15/2009	3.40	575	1,955.00	Review of intercompany tax payables and receivables with focus on measured impact to JPMC calculations
Fri	10/16/2009	3.90	575	2,242.50	Review memorandum on state tax benefit. Update materials and working draft upon conclusions
Mon	10/19/2009	4.10	575	2,357.50	Amendments to state tax benefit memo. Revision to analysis of benefit position
Tues	10/20/2009	3.90	575	2,242.50	Review and analysis of legal support for WMI position of state tax benefit. Research regarding amended return filing and additional case law. Updates with staff regarding related documentation. Updates on WMI positions regarding same.
Wed	10/21/2009	7.30	575	4,197.50	Review historical tax analysis project support (November 2008 - October 2009) and outline documentation procedures. Prepare and review tax update outline
Thur	10/22/2009	3.70	575	2,127.50	Participate in finance conference call. Review intercompany tax accounts and related impact on JPMC Chase study and WMI analysis. Perform additional research regarding Economic Substance Doctrine. Participate in update calls with WMI regarding same
Fri	10/23/2009	2.90	575	1,667.50	Review proposed additional illustrative tables regarding state tax benefit memorandum. Review proposed updates regarding 2008 NOL utilization and impact disclosure
Mon	10/26/2009	8.30	575	4,772.50	Amend and review state tax memorandum regarding preliminary support for WMI impact and treatment of state tax deduction benefit, including potential illustrative numerical additions and case law support
Tues	10/27/2009	4.10	575	2,357.50	Amendments to executive summary, background and conclusion sections to state tax benefit memorandum. Additional analysis and research for inclusion for WMI position. Review of matrix disclosure with regard to WMB benefit and WMI challenges to state benefit claim

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	10/28/2009	4.80	575	2,760.00	Review and analysis of project chronology and staffing; draft and amend report documentation timeline of details of annual federal tax projects, including review and analysis of daily time reports from calendar year
Thur	10/29/2009	6.40	575	3,680.00	Draft and review revised budget for stock basis adjustment related to option benefit. Meetings regarding historic tax accounting practices and procedures. Development and amendments to methodology memorandum and documentation.
Fri	10/30/2009	7.10	575	4,062.50	Research and review case law regarding Section 162 deduction for tax and other type payments. Meetings with WMI regarding historic tax accounting practices. Review and document tax project list for updates on tax project summary log.
		<u>145.20</u>		<u>\$ 83,490.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Alexander
Federal Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	1.00	\$ 575	\$ 575.00	Discussion regarding PA information and document request related to New American Capital Inc. and the NYC proof of claim for Washington Mutual Inc. Discussion related to providing an estimated amount of state claims to which we plan to agree.
Mon	10/5/2009	2.80	575	1,610.00	Discussions regarding calculation of state stock basis calculation for purposes of determining the amount of worthless stock loss to be recognized on the state income tax returns due on October 15.
Tues	10/6/2009	2.40	575	1,380.00	Discussion regarding the federal stock basis calculation spreadsheets. Finalized conforming states' stock basis. Discussion related to non-conforming states' stock basis. Discussions related to presentation of the worthless stock deduction on the non-conforming states' state income tax returns.
Mon	10/12/2009	1.70	575	977.50	Drafted a white paper statement to be attached to the state income tax returns for the states that do not conform to the federal consolidated rules as they relate to adjusted stock basis and timing of the worthless stock deduction. Specifically, the white paper statement will be used for CA, FL, GA, NH, UT and MT. The purpose of the white paper statement is to explain the state subtraction modification related to the worthless stock deduction.
Tues	10/13/2009	3.70	575	2,127.50	Research regarding timing of CA worthless stock deduction and whether or not it follows the federal deferral treatment or requires immediate recognition. Discussion regarding the worthless stock deduction, specifically relating to the difference between the federal and state calculations.
Wed	10/14/2009	7.50	575	4,312.50	Additional research regarding the timing of the CA worthless stock deduction. Discussion related to and the final review of the worthless stock deferral memo. Discussions regarding several proof of claims, including the PA, WV, City of Duluth, TN, NYC, NV and MI claims. Reviewed the IL 2005 through 2007 audit assessment and discussed the related issues. Reviewed the Hawthorne Financial Corporation and Commercial Capital Bancorp Inc. CA Notices of Assessment and the Hawthorne settlement offer. Updated the previously drafted whitepaper statement relating to the state income tax worthless stock deduction in order to incorporate information related to time differences of the loss. This update was specifically summarized the IL 2005 through 2007 audit assessment issues and provided instructions to contact the auditor regarding the appropriate procedures and next steps. Reviewed a draft of Commercial Capital Bancorp, Inc.'s settlement offer to CA as it relates to the Notice of Proposed Assessment filed by CA.
Thur	10/15/2009	5.20	575	2,990.00	Discussion regarding IL 2005 - 2007 audit assessment, and the fact that we do not need to respond until November 24th due to the fact that we plan on filing a Form ICB-1, Request for Informal Conference Board Review.
Mon	10/19/2009	0.40	575	230.00	Reviewed AZ unclaimed property return cover letter in order to establish a template for all of the other cover letters to be enclosed with all state unclaimed property tax returns (due prior to 10/31/2009).
Wed	10/21/2009	1.10	575	632.50	Reviewed the unclaimed property reports (due 10/31/2009), cover letters and cover sheets to be filed by WMI Rainier LLC, WaMu 1031 Exchange Corporation, and Washington Mutual Inc. in several states, including: OK, TX, VA, WA, WI, AZ, CA, CO, IL, IN, KY, LA, MD, MA, MN, MO, NJ, NC and OH. Discussion regarding proof of claims updates relating to state tax claims, including CA and OR.
Tues	10/27/2009	8.70	575	5,002.50	Emails regarding timing of unclaimed property reports' execution and filing.
Wed	10/28/2009	0.20	575	115.00	Review IL law regarding audit issue relating to sourcing of income. Emails regarding timing of drafting request for requesting a hearing and drafting supporting documentation.
Thur	10/29/2009	4.40	575	2,530.00	
		<u>39.10</u>		<u>\$ 22,482.50</u>	

Washington Mutual, Inc. (83432)
Time Summary
Peale
Federal Tax

Day	Date	Time	Rate	Billings	Description
Mon	10/5/2009	7.10	\$ 510	\$ 3,621.00	Design basis study template to show the impact of stock basis for state taxing jurisdictions that do not conform to U.S. Treasury Income Tax Regulations. Adjust basis model for updated IRS exam adjustments for the 2001 through 2005 exam cycles.
Tues	10/6/2009	6.40	510	3,264.00	Review the newly designed basis model for non-conforming states and build a proof that confirms the model is accurately calculating stock basis. Discuss the model with the state and local tax experts preparing the state tax returns.
Mon	10/12/2009	1.10	510	561.00	Review and discuss the differences between EY's IRS exam history used in the E&P Study and the differences in schedules provided by WMI Tax professionals.
Tues	10/13/2009	3.20	510	1,632.00	Gather and draft support documentation to substantiate the IRS exam adjustments included in the stock basis analyses. Discuss the history of contributions to and distributions from the bank and confirm whether or not each distribution was a dividend as opposed to return of capital.
Wed	10/14/2009	5.10	510	2,601.00	Review outstanding IRS notices of proposed adjustments; notice 4 and notices 12 through 25; to assess the issues at hand and address the dollar amounts and technical merits of each issue. Review outstanding IRS information document requests and determine next steps to obtain needed information.
Thur	10/15/2009	1.30	510	663.00	Review IRS notices regarding late information return filings and assessment of penalties. Continue review of IRS notice of proposed adjustments number 4 to compare deductions used in return preparation to deductions projected in the notice.
Mon	10/26/2009	2.60	510	1,326.00	Review latest notice for Form 1099 filings for Wamu 1031 Exchange for the 2006 tax year and determine documentation needed to develop appropriate response.
Tues	10/27/2009	2.20	510	1,122.00	Review Form 10301 to be filed with the IRS to obtain encrypted data and coordinate response for the notice for potentially inaccurate 1099 filings. Coordinate review and confirmation of 2004 and 2005 IRS exam adjustments to accurately depict adjustments by subgroup. Coordinate information gathering exercise to develop a response to a tax levy received by 1031 Exchange.
Wed	10/28/2009	0.80	510	408.00	Review basis study methodology with respect to the allocation of taxes and the intercompany settlement of such taxes.
Fri	10/30/2009	0.90	510	459.00	Review the organizational structure presentation as a component of stock basis study documentation to ensure completeness of notes and workpapers.
		<u>30.70</u>		<u>\$ 15,657.00</u>	

Washington Mutual, Inc. (83432)
 Time Summary
 Hoehne
 Federal Tax

Day	Date	Time	Rate	Billings	Description
Mon	10/5/2009	0.50	\$ 510	\$ 255.00	Conference call to discuss basis study with SALT team.
Mon	10/12/2009	0.40	510	204.00	Conference call to discuss IRS adjustments for the 2001 through 2006 tax years with respect to the stock basis study.
Fri	10/30/2009	1.70	510	867.00	Review of stock basis study. Conference call to discuss stock basis with respect to transactions from 1994 - 2008 and IRS adjustments.
		<u>2.60</u>		<u>\$ 1,326.00</u>	

Washington Mutual, Inc. (83432)
 Time Summary
 Reliss
 State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	5.40	\$ 380	\$ 2,052.00	Analyzed POC register for purposes of estimating the anticipated allowed amounts of all remaining tax claims. Created summary documenting estimates.
Mon	10/5/2009	4.00	380	1,520.00	Call to discuss the revisions to the FTB's NDA. Correspondence regarding same. Review of mail tracker. Review of PA notice addressed to NACI. Call and correspondence regarding same.
Tues	10/6/2009	2.30	380	874.00	Call with Arkansas auditor regarding withdrawal of unclaimed property POC. Updates to register regarding same. Review of draft objection memo. Correspondence regarding September MOR.
Wed	10/7/2009	2.50	380	950.00	Correspondence regarding Texas Certificate of Good Standing received for WaMu 1031. Review of incoming mail. Updates to correspondence tracker accordingly. Discussions regarding meeting with OR and potential settlement. Review of years remaining open included in POC and audit. Review of Oregon's imposition of joint and several liability.
Thur	10/8/2009	6.90	380	2,622.00	Call with JPM to discuss 2006 TN amended return filed in October. Research related to TN treatment of refund claims. Correspondence regarding same. Review of payroll, sales and use, and income tax filings and payment amounts. Prepared MOR 4 and list of tax filings for September MOR. Correspondence regarding same. Call with Arkansas auditor regarding the state's refusal to withdraw their POC.
Fri	10/9/2009	3.90	380	1,482.00	Review of TN originally filed and amended return for 2006. Call to discuss refunds received from TN to date and nature of POC filed against WMI. Calls with TN DOR to understand process for filing suit in chancery court. Review of incoming certificate of dissolution received for Timcor Exchange. Correspondence with WMI legal regarding same. Meeting to discuss September MOR 4 and state filings. Finalized schedules accordingly.
Mon	10/12/2009	3.60	380	1,368.00	Calls with Tennessee DOR and Davidson County Chancery Court regarding necessary action for filing suit to obtain refund from 2006 amended return filing. Correspondence regarding same. Review of tracker for purposes of identifying notices requiring a response within the upcoming two week timeframe.
Tues	10/13/2009	2.20	380	836.00	Correspondence regarding same. Discussions regarding JPM's approach to handling with the state. Discussions regarding status of research and memorandum. Review of correspondence received regarding LA County POC.
Wed	10/14/2009	7.20	380	2,736.00	Calls with FTB regarding status of CCBI settlement. Discussions with group regarding same and offer of good faith that should be presented. Drafted settlement request and good faith offer letter. Review of IL audit assessment and discussion regarding issues that should be reviewed. Discussions regarding status of outstanding POCs. Call with San Bernardino County regarding filed POC. Review of incoming notices for Flower Street. Circulated notices to group.
Thur	10/15/2009	2.20	380	836.00	Revisions to CCBI offer and settlement request letter. Review of correspondence regarding IL
Fri	10/16/2009	2.40	380	912.00	Calls and correspondence regarding the finalizing of CCBI offer and settlement request letter.
Mon	10/19/2009	7.80	380	2,964.00	Review of incoming notices. Review of correspondence regarding same. Review of mail correspondence tracker for purposes of determining whether any responses should be made within the upcoming 2 week timeframe. Call with IL auditor regarding process for appealing assessment for 2005-2007 tax years. Review of Form ICB-1 and review of due date related thereto. Correspondence with JPM regarding 2005 and 2006 IL returns. Call with PA DOR Senior Counsel to discuss the amending of the PA POC. Review of 2008 TN return for purposes of understanding claim amount to allow. Discussions regarding same.
Tues	10/20/2009	1.10	380	418.00	Calls with Michigan regarding request for withdrawal of claim. Discussions regarding status of City of Duluth claim.
Wed	10/21/2009	7.10	380	2,698.00	Review of incoming hearing decision from Oregon regarding WMI's appeal of various income tax issues. Correspondence regarding same. Review of Oregon hearing decision. Correspondence regarding the request of an informal hearing for the IL audit. Review of incoming notice from the IRS. Correspondence regarding same. Call with Michigan bankruptcy counsel regarding withdrawal of filed POC. Follow up correspondence regarding same. Call with San Bernardino's hired counsel regarding the two POCs filed by the county. Follow up correspondence regarding request to withdraw outstanding claim. Review of Arkansas objection memo. Correspondence regarding need to file in bankruptcy court.

Washington Mutual, Inc. (83432)
 Time Summary
 Reliss
 State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/22/2009	3.20	380	1,216.00	Review of 2007 IL apportionment for purposes of preparing supporting documentation to ICB-1. Follow up correspondence regarding several outstanding notices.
Fri	10/23/2009	2.50	380	950.00	Reconciled 2007 IL apportionment with auditor's audit workpapers. Revised schedule regarding same.
Sun	10/25/2009	1.30	380	494.00	Review of POC register and prioritized remaining tax claims.
Mon	10/26/2009	4.20	380	1,596.00	Review of IL apportionment for 2005-2007. Calls with JPM regarding those returns and logistics with respect to extracting them from tax software and retrieving them from offsite storage. Review of and updates to notice tracker. Circulated correspondence to group regarding same.
Tues	10/27/2009	2.00	380	760.00	Participate in weekly claims call to discuss movement on tax claims. Review of correspondence regarding NYC POC.
Wed	10/28/2009	0.50	380	190.00	Call with FTB regarding tax transcript request.
Thur	10/29/2009	2.30	380	874.00	Discussions regarding B&O tax accruals and amounts included in recent MORs. Review of the Oregon hearing decision. Prepared correspondence regarding same.
Fri	10/30/2009	2.60	380	988.00	Call to discuss status of outstanding claims. Review of Illinois state tax returns for periods 2005 through 2007.
				<u>77.20</u>	
				<u>\$ 29,336.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Kellen Barry
Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	10/6/2009	0.60	380	\$ 228.00	Attend update meeting regarding federal tax accounting.
Thur	10/8/2009	3.20	380	1,216.00	Continue preparing outline of state tax receivable analysis and review documents that were developed as part of the work performed.
Fri	10/9/2009	2.10	380	798.00	Review intercompany tax accounts and determine if issues are included within JPMorgan's tax account analysis.
Mon	10/19/2009	2.30	380	874.00	Update the cash payment analysis outline to include a discussion on the review of IRS transcripts
Tues	10/20/2009	8.60	380	3,268.00	Continue to develop outline of cash payment analysis of the JPM Chase payable workpapers; update for interest and penalties issues. Update year over year analysis for state tax deduction within the state tax deduction memo. Update tax accounting project meeting agenda
Wed	10/21/2009	8.80	380	3,344.00	Discuss refund entries within the general intercompany settlement account. Read state tax deduction memo; compile notes regarding state tax deduction memo; and discuss applicable issues with tax team.
Thur	10/22/2009	3.10	380	1,178.00	Update tables within state tax deduction memo. Review state tax deduction memo and create applicable summary tables to detail the impact of the issue.
Mon	10/26/2009	2.70	380	1,026.00	Read second draft of state tax deduction memo. Discuss notes and issues with project team
Tues	10/27/2009	7.80	380	2,964.00	Review 2008 tax provision workpapers. Prepare methodology for 2008 tax provision preparation
Wed	10/28/2009	2.40	380	912.00	Participate in call to discuss tax account balances and approach. Participate in follow-up discussions regarding tax provision preparation
Thur	10/29/2009	5.90	380	2,242.00	Prepare tax provision work plan; develop project timeline and staffing needs
Fri	10/30/2009	3.20	380	1,216.00	Research remaining tax refund receivable as part of WMI current view of intercompany taxes payable. Participate in meeting regarding tax account project update and complete follow-up
		<u>50.70</u>		<u>\$ 19,266.00</u>	

Washington Mutual, Inc. (83452)
 Time Summary
 Brand
 State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	7.60	\$ 250	\$ 1,900.00	Located a lost check that was mailed in response a claim submitted for unclaimed property held by WaMu 1031 Exchange. Compiled a summary of all tax related proof of claims expected to be allowed in the bankruptcy of Washington Mutual, Inc. and WMI Investment Corp. Work related to the delivery of a lost unclaimed property check related to WaMu 1031 Exchange.
Fri	10/2/2009	0.60	250	150.00	Confirmed the delivery of the lost unclaimed property check related to WaMu 1031 Exchange. Attended a meeting regarding the preparation and filing of unclaimed property reports for Washington Mutual, Inc., WaMu 1031 Exchange, and WMI Rainier LLC. Prepared schedules related to the preparation of unclaimed property reports for WaMu 1031 Exchange, WMI Rainier LLC and Washington Mutual, Inc.
Mon	10/5/2009	3.40	250	850.00	Reviewed Washington Mutual, Inc.'s September accounts payable detail to determine whether additional sales and use taxes are owed. Began preparing unclaimed property reports for WaMu 1031 Exchange for AZ, CA, CO, KY, TX and VA. Assisted in organizing our response to correspondence received for WaMu 1031 Exchange from the state of Texas. Work related to the withdrawal of WaMu 1031 Exchange from the state of Texas. Continued preparing unclaimed property reports for WaMu 1031 Exchange for AZ, CA, CO, KY, TX and VA.
Tues	10/6/2009	9.00	250	2,250.00	Continued preparing unclaimed property reports for WaMu 1031 Exchange and WMI Rainier LLC for CA, IN, KY, MO, NC and OK. Continued preparing unclaimed property reports for WaMu 1031 Exchange, WMI Rainier LLC and Washington Mutual, Inc. Work related to the withdrawal of WaMu 1031 Exchange (formerly Timcor Exchange Corporation) from the state of Arizona.
Thur	10/8/2009	8.90	250	2,225.00	Prepare unclaimed property reports for WMI, WMI Rainier and WaMu 1031 Exchange. Update HRS Pro database with property owner account information. Prepare cover letters for each report.
Fri	10/9/2009	8.90	250	2,225.00	Prepare unclaimed property reports for WMI, WMI Rainier and WaMu 1031 Exchange. Compile and fill out related unclaimed property holder forms required for each report. Organize our response to twelve Notice of Proposed Assessments received from the IRS for Washington Mutual, Inc. & Subsidiaries.
Mon	10/12/2009	6.30	250	1,575.00	Clear diagnostic errors in Vertex for three MA returns. Discuss diagnostic errors with Vertex representative regarding MA return. Create asset reconciliation required for ME return. Clear review points for MT, ME and UT returns and prepared for filing. Prepare federal attachments for state returns.
Tues	10/13/2009	7.60	250	1,900.00	Clear review points for UT, TN and NH state returns. Clear final diagnostic errors and e-file three MA returns. Prepare required attachments and include with state returns. Prepare final and signed returns for filing.
Wed	10/14/2009	17.60	250	4,400.00	Prepare unclaimed property reports for WMI, WMI Rainier and WaMu 1031 Exchange. Update HRS Pro database with additional property owner information. Generate property reports from HRS Pro software for review. Assist in organizing our response to correspondence received for WMI and subsidiaries from the IRS and various state jurisdictions. Work related to twelve Notice of Proposed Assessments received from the IRS for Washington Mutual, Inc. & Subsidiaries.
Thur	10/15/2009	9.30	250	2,325.00	Assisted in responding to correspondence received for WMI and subsidiaries from Georgia and New York State. Work related to Notices of Proposed Assessment related to the tax year 2006. Compiled documentation related to correspondence received for WMI and subsidiaries from the Internal Revenue Service.
Fri	10/16/2009	8.50	250	2,125.00	Continued preparing unclaimed property reports for WaMu 1031 Exchange, Washington Mutual, Inc., and WMI Rainier LLC. Created electronic reports and began compiling the paper reports. The reporting jurisdictions include AZ, CA, CO, IN, KY, MD, NC, OK, TX and VA. Assisted in responding to correspondence received for WMI and subsidiaries from the Internal Revenue Service.
Mon	10/19/2009	6.10	250	1,525.00	Finalized the electronic unclaimed property reports and generated the electronic files using HRS Pro
Wed	10/21/2009	12.00	250	3,000.00	Continued preparing the unclaimed property reports for WaMu 1031 Exchange, Washington Mutual, Inc., and WMI Rainier LLC. Prepared all reports for Director review.
Thur	10/22/2009	1.90	250	475.00	
Fri	10/23/2009	8.20	250	2,050.00	
		<u>123.30</u>		<u>\$ 30,825.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Luong
Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	4.50	\$ 250	\$ 1,125.00	Revised WMI basis study memorandum. Reviewed case law and regulations where required. Researched authority for the memorandum.
Fri	10/2/2009	4.60	250	1,150.00	Reviewed authority regarding affiliated corporations and consolidated returns. Drafted summaries of case law. Noted where authorities may differ. Revised WMI memorandum. Drafted and researched certain sections in the WMI basis study memorandum.
Thur	10/8/2009	1.70	250	425.00	Drafted the documents reviewed section for the WMI basis study memorandum. Reviewed and compiled agreements, 1120s, 1120x, organizational charts and other related documents for the documents reviewed section.
Fri	10/16/2009	2.30	250	575.00	Compiled documents referenced for the WMI basis study. Updated list in WMI basis memorandum with the documents. Reviewed list and created a list for follow-up.
		<u>13.10</u>		<u>\$ 3,275.00</u>	

Washington Mutual, Inc. (63432)
Time Summary
L. Hill
Federal

Day	Date	Time	Rate	Billings	Description
Mon	10/5/2009	2.50	\$ 250	\$ 625.00	Work related to Real Estate Mortgage Investment Conduit (REMIC) research memos; supplemented past findings for AK, AZ, CA, CO, HI, ID, KS, ME, MI, MN, MT, NE, NH, NM, OK, OR, TN, TX, and UT. Edited memo drafts and insured consistency with other findings. Also supplemented and reviewed a compilation chart of all the aforementioned states regarding the issues of excess inclusion income treatment, combined filing and income modification.
Tues	10/6/2009	1.00	250	250.00	Work related to Control Requirements for Unitary Businesses; identified, gathered and conveyed unitary business control requirements for AK, AR, CA, CO, HI, ID, IL, KS, ME, MN, MT, NE, NH, NM, OR, TX, UT. Edited related summary chart.
Mon	10/12/2009	2.50	250	625.00	Researched and reported on Oklahoma consolidated filing requirements for changing taxpayer from WMI to WMB. Called the Oklahoma Department of Revenue for procedural matters and confirmation. Completed matrix items on filing consolidated versus separate returns for Montana, Tennessee and Idaho; and addressing state conformity with federal laws
Tues	10/13/2009	1.00	250	250.00	Researched and reported on Arizona combined and consolidated return filing. Updated the IRC section 860 state conformity/combined filing matrix as well as relaying a summary of key findings.
		<u>7.00</u>		<u>\$ 1,750.00</u>	



ALVAREZ & MARSAL

100 Pine Street, Suite 2200 • San Francisco, CA 94111 • Phone: 415.490.2300 • Fax: 415.837.1684

November 18, 2009

Robert Williams
President
Washington Mutual, Inc.
1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13
Tax Summary

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 10/1 - 10/31/2009			

Tax (Compliance)

Total Fees by Person

Phillips	147.80	\$ 575	\$ 84,985.00
Hill	59.60	575	34,270.00
Beaudoin	17.50	510	8,925.00
Spillman	165.80	380	63,004.00
Prasad	247.10	380	93,898.00
Abad	11.40	380	4,332.00
Willoughby	15.00	380	5,700.00
Zheng	268.80	250	67,200.00
			<u>\$ 362,314.00</u>

Washington Mutual, Inc. (63432)
Time Summary
Phillips
Federal Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	4.50	\$ 575	\$ 2,587.50	Finalized research, analysis, and modifications to instant de-unitary multistate memorandum. Preparation and review of state tax returns for 2008 including reconciliations to Arizona and Oregon consolidated return state tax groups (federal to state adjustment items), reconciliations of WMB to WMI amounts for databases 2 and 3.
Fri	10/2/2009	8.00	575	4,600.00	
Sat	10/3/2009	7.50	575	4,312.50	Review of WMI and WMB entities income and balance sheet items and eliminations companies for all five state combined filings structures and reconciliation to WMI federal returns and JPM provided workpapers. Preparation of income and sales factor elimination schedules.
Sun	10/4/2009	7.00	575	4,025.00	Multistate research and calculations related to the sales factor sourcing of receipts on sales of WMB assets in regards to substantial and occasional sale rules. Continued review of multistate, multi-entity, apportionment factor reconciliations between final WMB workpapers and compliance databases.
Mon	10/5/2009	9.00	575	5,175.00	Multistate research and calculations related to the sales factor sourcing of receipts on sales of WMB assets in regards to substantial and occasional sale rules. Continued review of multistate, multi-entity, apportionment factor reconciliations between final WMB workpapers and compliance databases.
Tues	10/6/2009	11.00	575	6,325.00	Prepared final modifications to change of control multistate unitary memo for review. Provided final modifications to the instant de-unitary multistate memo revisions for review. Preparation of 2008 state combined unitary tax returns, including finalizing of multistate combined apportionment factors for banking companies.
Wed	10/7/2009	7.00	575	4,025.00	Preparation and review of state tax returns for 2008 including reconciliations to California and Utah (unitary 1) structure, continued work on sales proceeds allocation issue for sale of WMB assets.
Thur	10/8/2009	8.50	575	4,887.50	2008 state tax compliance work. Finalized five state combined structures in compliance software; reconciled beginning and ending balance sheet amounts to reflect proper eliminations companies and new/former companies within each structure.
Fri	10/9/2009	8.50	575	4,887.50	Revised final apportionment amounts to reflect additional changes provided by JPM with respect to CA receipts factor. Continued research, calculations and documentation of issues relating to state treatment of REMIC income inclusion in seventeen states.
Sat	10/10/2009	8.10	575	4,657.50	Review state modifications for states that follow the unitary 1 structure for state tax filing purposes. Review state return reconciliations prepared by staff. Review WMB work papers to tie out adjustments made on WMB pro forma state returns. Review state returns generated by staff and provide review notes.
Sun	10/11/2009	8.20	575	4,715.00	Review returns generated by staff to ensure that all state modifications were included correctly. Assist staff in creating reconciliation attachments for state returns. Review state modifications matrix to confirm proper adjustments are being made for entities leaving the federal group and entering the unitary group.
Mon	10/12/2009	11.20	575	6,440.00	Review state returns prepared by staff and provide review points for correction. Review excise tax computation and discuss balance sheet reconciliation to pro forma issue. Assist staff in making correct adjustments to state modifications. Discussions with staff regarding Vertex software issues. Multistate research related to inclusion of REMIC income. Final review of instant de-unitary memo related to filing of Multistate research related to inclusion of REMIC income. Review state adjustment matrix to ensure proper modifications were made for the worthless stock deduction and the excess income inclusion in AK, AZ, CA, CO, ID, IL, MN, OR, PDX, TN, and UT. Reviewed returns generated by staff to ensure the adjustments were included correctly. Continued final review of instant de-unitary memo related to filing of state returns. Review state returns generated by staff and provide review points for correction. Review modifications made for the worthless stock deduction and excess income inclusion. Assist staff with Vertex software issues regarding state modifications.
Tues	10/13/2009	11.20	575	6,440.00	
Wed	10/14/2009	17.30	575	9,947.50	Continue to review state returns generated by staff and provide review points for correction. Discussions with staff regarding proper inclusion of modifications in state returns. Perform final review of returns and finalize for filing. Discussion with staff regarding post-compliance wrap up.
Thur	10/15/2009	8.50	575	4,887.50	

Day	Date	Time	Rate	Billings	Description
Tues	10/20/2009	2.50	575	1,437.50	Discussions regarding state tax compliance project wrap-up. Organize correspondences with JPMC used for state tax apportionment and state taxable income base calculation.
Wed	10/21/2009	1.80	575	1,035.00	Review and gather WMI Texas margin tax return information for JPM for upcoming 2008 tax year filing. Research TX COGS rules for non-financial companies in mixed combined group.
Fri	10/23/2009	1.50	575	862.50	Obtain WMI Texas margin tax information for 2008 franchise tax/margin tax filing.
Tues	10/27/2009	6.50	575	3,737.50	Preparation of Texas margin tax calculations (total revenue & apportionment) for all WMI entities to be included in Texas combined filing for 2008 to be prepared and filed by WMB. Research of various Texas margin tax issues, including research on treatment of flow-through entity data for margin and apportionment purposes, and research of Joyce/Finnigan treatment for Texas sales factor purposes.
		<u>147.80</u>		<u>\$ 84,985.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Hill

Federal Tax

Day	Date	Time	Rate	Billings	Description
Mon	10/5/2009	2.40	\$ 575	\$ 1,380.00	Updates with management regarding status of federal amended return. Discussions with staff regarding positions taken on amended return. Review of state tax filings. Discussions regarding open items and related follow up.
Tues	10/6/2009	1.10	575	632.50	Update meetings with management. Follow up with team members regarding status of work performed and associated review of work product.
Mon	10/12/2009	6.90	575	3,967.50	Discussions with management regarding positions taken on various state tax returns. Follow up and associated review regarding changes to positions on state tax returns.
Tues	10/13/2009	13.20	575	7,590.00	Review of changes made to amended tax returns. Review of state tax returns. Incorporation of changes to state tax returns. Updates with management regarding status and positions taken on state tax returns.
Wed	10/14/2009	15.00	575	8,625.00	Review of combined state tax returns. Preparation of statements and attachments required for state returns. Review of unitary state returns. Review of state apportionment. Review of unitary state tax returns. Follow up with management regarding changes to amended tax return and positions taken.
Thur	10/15/2009	6.60	575	3,795.00	Final review of combined, unitary, and consolidated state tax returns. Preparation for filing and related follow up with staff and management.
Fri	10/16/2009	1.40	575	805.00	Review of 2006 and 2007 amended federal tax returns and preparation for filing.
Mon	10/26/2009	1.30	575	747.50	Planning of tax accounting project, phase 2, including budgeting and discussions with staff regarding availability and work to be performed.
Tues	10/27/2009	2.90	575	1,667.50	Review of 2005 amended return (amended for capital loss carryback). Discussions with staff and management regarding additional changes to tax returns and associated follow up.
Wed	10/28/2009	2.10	575	1,207.50	Discussions with management regarding Phase 2 of the tax accounting project. Follow up conversations with staff regarding additional work to be performed. Analysis of budget and related follow up with management.
Thur	10/29/2009	4.90	575	2,817.50	Review of additions to 2008 amended return. Discussions with staff regarding 2006 and 2007 amended return. Review of partnership returns to be incorporated into 2008 return. Review of 12/31/2008 financials.
Fri	10/30/2009	1.80	575	1,035.00	Analysis of deferred tax assets and liabilities. Analysis of income taxes payable. Follow up calls with staff regarding project timing and deliverables.
					Discussions with management regarding additional work to be performed associated with amended returns. Follow up with staff and review of additional information received by client.
		<u>59.60</u>		<u>\$ 34,270.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Beaudoin
Federal Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	2.50	\$	1,275.00	Review, summarize and discuss with A&M personnel Form 1139 filing requirements versus 1120X.
Fri	10/2/2009	2.80	510	1,428.00	Trouble shoot Vertex e-file administrator and filer roles for compliance team members to enable filing rights. Conference call with Vertex personnel to discuss issues with software.
Sat	10/3/2009	2.50	510	1,275.00	Review changes to 2007 amended tax return for foreign tax credits and 2006 amended return tax return for general business credits. Review and note required updates needed for 2007 and 2006 amended tax returns for NOL carryback.
Mon	10/5/2009	1.20	510	612.00	Conference call with A&M personnel to discuss amended return progress and open items. Follow-up on status of 2006 (general business credits) and 2007 (foreign tax credits) amended tax return changes.
Fri	10/9/2009	4.50	510	2,295.00	Review additional changes to 2006 amended tax return (general business credits). Update 2006 amended tax returns for NOL carryback. Conference call to discuss amended return progress and open items.
Sun	10/11/2009	3.20	510	1,632.00	Finalize amended 2006 & 2007 tax returns for net operating loss carryback to reflect adjustments for changes in 2006 & 2007 foreign tax credit and general business tax credits.
Tues	10/13/2009	0.80	510	408.00	Conference call to discuss amended return progress and open items and follow-up on 2008 amendment changes.
		<u>17.50</u>		<u>\$ 8,925.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Spillman
State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	8.30	\$ 380	\$ 3,154.00	Prepared 2008 amended 1120 for consolidated federal tax return in Vertex. Printed vertex reports and created schedules to reconcile differences between originally filed and amended tax returns.
Fri	10/2/2009	8.00	380	3,040.00	Finalized amended 1120 for consolidated federal tax return. Reviewed supporting schedules for amended return, populated tax forms to attach to amended return, and gathered other attachments to complete the 2008 Form 1120X.
Mon	10/5/2009	8.30	380	3,154.00	Prepared 2006 Form 1120X workpapers by creating schedules to reconcile differences between previously amended tax return and current amended tax return. Populated additional tax forms and gathered other required attachments to complete the 2006 Form 1120X. Researched tax law for NOL and credit carrybacks to apply to the 2006 and 2007 amended tax returns. Assisted SALT staff with questions regarding the 2008 federal tax return. Reconciled income statement and balance sheet differences by creating spreadsheets based upon Vertex reports.
Tues	10/6/2009	7.80	380	2,964.00	Assisted SALT staff with copying Federal Vertex structure to create structures for SALT purposes. Prepared 2007 Form 1120X workpapers by creating schedules to reconcile differences between previously amended tax return and current amended tax return. Populated additional tax forms and gathered other required attachments to complete the 2007 Form 1120X.
Wed	10/7/2009	6.00	380	2,280.00	Reviewed Vertex reports, summaries, and workpaper preferences to reconcile the differences within State Vertex structures. Updated workpaper calculation preferences to balance the tax returns for the federal proforma for state purposes.
Thur	10/8/2009	13.00	380	4,940.00	Reviewed and reconciled the balance sheet for Federal versus Federal Proforma structures for State purposes. Reconciled differences by creating spreadsheets from Vertex reports. Reviewed and updated the income statement for Federal versus Federal Proforma structures for State purposes.
Fri	10/9/2009	10.00	380	3,800.00	Updated Vertex to account for income statement differences between the Federal and Federal Proforma structures. Compared and reviewed structures to reconcile balance sheet differences for unitary group structures.
Sat	10/10/2009	14.00	380	5,320.00	Reviewed intercompany sales and state apportionment by comparing Vertex reports to the consolidated trial balance. Assisted staff with preparing state returns in Vertex software.
Sun	10/11/2009	12.50	380	4,750.00	Analyzed intercompany accounts to create eliminations for entities added and removed from the federal structure for unitary/combined structures. Reviewed the Kansas federal proforma workpapers. Updated the federal proforma tax return in Vertex for the Kansas return. Updated Form 1120X for tax years 2006 and 2007, as result of the 2008 NOL carryback, by clearing internal review points. Answered internal questions pertaining to Form 1120X for tax year 2008.
Mon	10/12/2009	15.50	380	5,890.00	Discussed state intercompany eliminations with directors. Reviewed state apportionment workpapers populated with client provided data, at the separate entity level. Reviewed the state apportionment workpapers that combined WMI and WMB entities. Reviewed the state apportionment summary schedules for each unitary and combined structure.
Tues	10/13/2009	15.00	380	5,700.00	Completed the review of the state apportionment summary schedules for each structure. Assisted staff with state return issues and with Vertex. Updated Form 1120X for tax years 2006 and 2007, as result of the 2008 NOL carryback, by clearing client review points.
Wed	10/14/2009	17.00	380	6,460.00	Reviewed and cleared review points for the Kansas and Idaho tax returns. Created statements to attach to state tax returns. Cleared entity diagnostics for Massachusetts. Assisted staff with state return issues and with Vertex. Updated 2008 workpapers to carryforward foreign tax credits and general business credits from amending 2006 and 2007.
Thur	10/15/2009	14.00	380	5,320.00	Filed the Massachusetts tax returns. Reviewed and cleared review comments for the Hawaii and city of Portland tax returns. Updated the Arizona tax return to clear review points. Reviewed the final tax returns for completeness of return and the attachments. Finalized Form 1120X for tax years 2006 and 2007, as result of the 2008 NOL carryback, by clearing client final review points and gathering required
Tues	10/20/2009	1.80	380	684.00	Called IRS to discuss the IRS Notice for Flower Street Corp concerning 2008 tax payments. Researched methods to make tax payments to the IRS and consequences of each.

Washington Mutual, Inc. (83432)
Time Summary
Spillman
State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/22/2009	1.50	380	570.00	Attended conference call to discuss the preparation of the 2005 and 2008 amended Federal tax returns due to capital loss carryback and credit carryback and carryforward. Prepared schedule to calculate the carryback of capital loss from 2008 to 2005.
Fri	10/23/2009	6.00	380	2,280.00	Prepared workpapers for the 2005 Form 1120X. Created a schedule to carryback foreign tax credit and general business credits from 2006 to 2005 and to calculate Form 1120X. Populated Form 1120X, 1120, and additional required schedules.
Mon	10/26/2009	1.50	380	570.00	Finalized Form 1120X for the 2005 tax year by clearing final review points and gathering required form schedules to attach. Prepared Form 10301 for WaMu 1031 Exchange to change contact information for receiving encryption code authorization for WaMu data files from IRS.
Wed	10/28/2009	0.50	380	190.00	Conference call to discuss initial planning for tax account balance project. Determined issues, actions to be taken, and deadlines.
Thur	10/29/2009	4.60	380	1,748.00	Conference call to further discuss the required initial preparation for the tax account balance project. Conference calls to discuss open items/issues for amending tax years 2006, 2007, and 2008 tax years.
Fri	10/30/2009	0.50	380	190.00	Reviewed list of open items and required changes to the 2006 and 2007 tax years. Researched open items relating to the 2008 tax year.
					Conference calls to resolve open items/issues for amending tax years 2006, 2007, and 2008 tax years.
					Determined the schedule of preparing the amended returns for tax years 2006, 2007, and 2008 tax years.
		<u>165.80</u>		<u>\$ 63,004.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Prasad
State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	10.50	\$ 380	\$ 3,990.00	Review 2008 federal consolidated work papers as provided by WMB and reconcile income numbers to those used for 2008 federal consolidated return as prepared by WMI. Update state computation matrix with a reconciliation of income numbers for both WMI and WMB and note any significant differences. Discuss differences and request reconciliation work papers from federal team to support differences. Calls to discuss LA County POC with auditor and follow up statements. Follow up discussions and correspondence regarding same.
Fri	10/2/2009	10.80	380	4,104.00	Review 2008 state returns as prepared by WMB in the unitary/consolidated states. Analyze WMB's computation of federal taxable income for the unitary group in TN and UT. Prepare a state modification matrix for WMI that computes federal taxable income for the unitary group in TN and UT. Also compute necessary state additions and subtractions to federal taxable income, for state purposes.
Sat	10/3/2009	7.10	380	2,698.00	Review work paper provided by JPM regarding eliminations for the WMB group that was taken into account in preparing the pro forma state returns by JPM. Review Vertex work papers to trace intercompany interest payments. Revise elimination work paper to take into account WMI eliminations on a federal consolidated basis, and also for the various unitary structures.
Sun	10/4/2009	8.20	380	3,116.00	Review offline computation of taxable income for combined/consolidated states. Review Vertex reports to trace capital gain and capital loss for each entity in the federal consolidated group and the unitary 1 combined group. Compute net capital loss on a consolidated basis. Update offline computation taking into account the difference between net capital loss between the federal consolidated group and the unitary 1 combined group.
Mon	10/5/2009	12.90	380	4,902.00	Begin preparing federal pro forma return to be used by states that follow federal. Resolve software issues relating to pro forma. Review return and reconcile to offline computation of taxable income for AZ. Generate AZ return and ensure that state additions and subtractions are being correctly computed on AZ return. Based on federal pro forma, generate 2008 OR return. Review return and reconcile to offline computation of OR taxable income and OR tax liability for 2008. Make adjustments to return to reconcile to offline computation.
Tues	10/6/2009	12.80	380	4,864.00	Prepare work paper file with relevant Vertex reports and most recent version of 2008 OR computation. Discuss City of Portland return with Vertex and resolve issue of taxable income numbers not flowing from pro forma or return. Input necessary TDC information at the separate company level for all entities that are part of the Portland return. Generate return. Review and reconcile taxable income numbers generated by the return to those computed offline. Make necessary adjustments to return to ensure that tax liability is correct.
Wed	10/7/2009	10.90	380	4,142.00	Create Portland work paper file with necessary Vertex work papers and correct version of Portland return. Review changes made by federal group regarding amended 2008 federal return for WMI and reconcile taxable income amounts to pro forma federal return used by WMI for the unitary 1 structure. Prepare spreadsheet showing differences in taxable income numbers for Company 2 that is resulting in differences for the unitary 1 structure.
Thur	10/8/2009	12.40	380	4,712.00	Reconcile balance sheet differences from the unitary 1 and unitary 2 structures to those generated by the pro forma returns for each structure. Review 2007 balance sheet information and note any entities that existed in 2007 but not in 2008 or entities that were created in 2008. For these entities, note the balance sheet differences and determine if it ties to overall differences. Review KS, IN, and OK pro forma returns prepared by JPM and reconcile state additions and subtractions to work papers provided by JPM. Also, note any WMI changes to state modifications, such as income taxes paid.
Fri	10/9/2009	11.00	380	4,180.00	Review state modification information for states that follow the unitary 1 structure for state tax filing purposes. Review WMB work papers to trace adjustments made on WMB pro forma state returns. Review HI state adjustments and generate HI return. Input state modifications in software. Generate return and ensure that all modifications flow to appropriate line items.
Sat	10/10/2009	14.50	380	5,510.00	Generate return for ID, IL, and KS. Review returns generated to ensure that all state modifications are correctly flowing to correct line items. In ID, correct adjustments to state tax add back by reviewing work papers and tie back to combined report generated by software. Generate ME return. Reconcile book income from federal return to book income flowing to pro forma. Update state modification matrix to ensure proper adjustments are being made by those entities leaving the federal group and entering the unitary group.
Sun	10/11/2009	14.50	380	5,510.00	Correct data in software including disallowing state tax expense since not taken in PY. Review TN state adjustments and generate TN return in Vertex. Review TN return and reconcile with offline computation. Analyze excise tax computation, discuss balance sheet reconciliation to pro forma issue.
Mon	10/12/2009	17.10	380	6,498.00	Review taxable income and state modifications in IL. Generate return and reconcile to offline computation. Discussions with Vertex customer support regarding software issues regarding HI and Portland returns. Modify state adjustment matrix to take into account the worthless stock deduction and the excess income inclusion in AK, AZ, CA, CO, ID, IL, MN, OR, PD, TN, and UT. Ensure that adjustments to federal taxable income are also adjusted in Vertex. For KS, UT, modify matrix by adjusting federal taxable income starting point. For all other states, input adjustment as a line item.
Tues	10/13/2009	17.50	380	6,650.00	

Day	Date	Time	Rate	Billings	Description
Wed	10/14/2009	17.50	380	6,650.00	Clear review notes for IL, including adjustments to federal taxable income numbers. Review entities included in CA Schedule R Form and determine whether taxpayers are part of the group return or not. Reconcile return membership to prior year return and account for all entities that either left the group or joined the group in the current year.
Thur	10/15/2009	9.40	380	3,572.00	Review notes from Senior Director review of CA corporate return. Made modifications to state addition and subtraction of federal taxable income numbers to incorporate worthless stock deduction. Review dividend received deduction work paper to reconcile with federal pro forma return. Make changes to MN corporate return according to second level review. Modify federal to state reconciliation work paper to incorporate excess income inclusion add back. Assist staff with TN return and make adjustments to excise tax computation. Assemble final separate company returns. Assemble final combined/consolidated returns for filing. Post compliance wrap up discussion with senior director and staff.
Mon	10/19/2009	7.10	380	2,698.00	Review income numbers provided by WMI for July, Aug, and Sep. Develop workbook used to compute Washington business and occupation tax and City of Seattle business license tax. Update workbook to compute 2009 Q3 tax liability in Washington and Seattle. Prepare work papers for file and reference all relevant supporting documents. Review accounts payable for WMI for Jul, Aug, and Sep to determine if any Washington use tax is due. Prepare Washington combined excise tax return and Seattle business license tax return for 2009 Q3. Communicate with WMI regarding timeline for check processing needed.
Tues	10/20/2009	7.10	380	2,698.00	Complete final review of 2009 Q3 Washington combined excise tax return and City of Seattle business license tax return. Update working file with all relevant work papers and reference work papers. Review workbooks provided by JPM regarding unclaimed property, including those that need to be re-mitted in Fall 2009. Review filing requirements for Co. 70. Review data input in HRS software, state provided cover sheet, and draft cover sheet.
Wed	10/21/2009	7.20	380	2,736.00	Review workbooks provided by JPM regarding unclaimed property for Co. 481. Review filing requirements in AZ, CO, and KY. Review data input of all dormant and non-dormant unclaimed property in HRS software to ensure that all property will be remitted in this final report to the respective states. Draft WMI cover letter explaining that this will be the final report and detailing the amounts to be remitted.
Thur	10/22/2009	4.00	380	1,520.00	Calls with JPM and tax outsourcing firm regarding LA County POC. Discussions regarding action steps to unclaimed property claims support. Discussions regarding action steps to NYC claim withdrawal process. Discuss unclaimed property filing process with staff and review next steps needed for unclaimed property submissions. Review workbooks for Co. 481 and filing requirements in TX, VA, and CA. Review HRS reports detailing the type of property being submitted, along with owner information. Review filing requirements for preliminary report in CA. Review state provided cover sheets and draft cover letter for each state explaining that this is the last remittance due to winding down business affairs.
Fri	10/23/2009	7.20	380	2,736.00	Review unclaimed property detail for Co. 462 in NC, OK, IN, MO, and KY. Review HRS software print out detail regarding property information, including owner detail. Review state specific cover letters to ensure that all needed information is provided. Draft cover letters explaining that this will be the final remittance for Co. 462 since business affairs are winding down.
Mon	10/26/2009	8.40	380	3,192.00	Complete second level review of unclaimed property reports, including reviewing encrypted files of detailed property submission for Co. 70, 462, and 481. Ensure that all property that will become dormant on 10/31 is included. Confirm all nondormant property as this will be the final reporting for Co. 462 and 481 in all Fall 2009 filing states. Prepare electronic version of reporting package for submission to Senior Director for final Read through Senior Director review points for unclaimed property reports due 10/31. Make revisions to MD, CA, TX, WA, and WI cover letters to reflect correct entities remitting property. Discuss with WMI to arrange a notary for NC, OK, WI, and NJ reports. Make revisions to state control forms in MN, MO, NJ, NC and TX to update contact information and signors title. Discuss with Senior Director reasoning behind filing amended CA return for tax year 2008. Discuss need to file two separate combined reports in order to maximize benefits of worthless stock deduction. Review work papers provided by JPM and prior year documents to determine whether there is sufficient information about WMI as a stand alone entity to compute a revised apportionment formula in CA for 2008. Email Senior Director with an update of findings.
Wed	10/28/2009	6.00	380	2,280.00	Begin packaging reports that will be submitted to the following states: AZ, CA, CO, GA, IL, IN, KY, LA, MD, and MA. Review cover letter and ensure that all enclosures are included with the package. Prepare forms and cover letters for MD signature and for notarized signature in NC, OK, WI, and NJ. Prepare envelopes for submissions, including verifying correct mailing address. Draft email to WMI regarding number of checks needed, amounts, and payable to information.
Thur	10/29/2009	6.60	380	2,508.00	Perform final review of unclaimed property reports that are due 10/31 for submission, including ensuring that cover letter, state specific control sheet, property detail report and CD with encrypted files are packaged correctly. Prepare reports for final filing in AZ, CA, CO, GA, IL, IN, KY, LA, MO, MA, MN, MI, NJ, NC, OH, OK, TX, VA, WA, and WI. Finalize WMI's 2009 Q3 Washington Combined Excise Tax Return and Seattle Business License Tax Return. Submit check request and prepare return for filing.
				<u>247.10</u>	
				<u>\$ 93,898.00</u>	

Subject to Change

Confidential Draft

Washington Mutual Inc. (83432)

Time Summary

Chris Abad

Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	10/7/2009	8.20	\$ 380	\$ 3,116.00	Make revisions to 2006 & 2007 Amended Tax Return Summary supporting workpapers. Make corresponding revisions to the 2006 & 2007 amended tax returns and supporting schedules.
Wed	10/14/2009	3.20	380	1,216.00	Reprocess 2006 amended federal tax return. Include additional changes to the foreign tax credit for alternative minimum tax purposes. Update supporting workpapers to reflect the changes.
		<u>11.40</u>		<u>\$ 4,332.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Willoughby
Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	10/1/2009	3.50	\$ 380	\$ 1,330.00	Reviewing the amended federal return and supporting schedules, including taxable income and balance sheet reconciliations. Tracking down variances between ending 2007 balance sheet and beginning 2008 balance sheet. Working with team member to make necessary changes to workpapers and return. Updating schedules where needed.
Fri	10/9/2009	4.00	380	1,520.00	Reviewing unitary state workpapers including reconciliation schedules and tracking down variances between offline calculations and tax software computed amounts. conference calls and discussions with team members as to necessary changes and findings. Documenting variances and explanations in workpapers.
Sun	10/11/2009	4.00	380	1,520.00	Reviewed unitary state workpapers including reconciliation schedules and tracking down variances between offline calculations and tax software computed amounts. Conference calls and discussions with team members as to necessary changes and findings. Documented variances and explanations in workpapers.
Mon	10/12/2009	3.50	380	1,330.00	Assisted staff with reviewing the Kansas unitary workpapers in order to reconcile variances with Vertex and excel workpapers. Identified the differences and had discussion with staff regarding necessary changes and explanations of changes to workpapers to reconcile with the return.
		<u>15.00</u>		<u>\$ 5,700.00</u>	

Washington Mutual, Inc. (83432)
 Time Summary
 Zebra
 State & Local Tax

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	11.30	\$ 250	\$ 2,825.00	Review WMB CA returns and apportionment schedules, analyzing CA apportionment difference between return and workpapers. Update WMB apportionment matrix. Discussions regarding preparation of combined/consolidated apportionment workpapers for WMI and Subs. Start preparing combined/consolidated payroll apportionment for 2008 combined/consolidated state filings. Finish processing FL returns for various WMI entities.
Fri	10/2/2009	10.80	250	2,700.00	Discussions regarding WMB state combined apportionment open item list and WMB combined apportionment matrix. Prepare and participate in conference call regarding WMB apportionment open items. Review WMI payroll apportionment workpapers and update payroll apportionment in the software. Create a combined/consolidated payroll apportionment schedule that captures WMI entities and WMB entities. Start working on combined receipts apportionment for 2008 combined/consolidated state filings.
Sat	10/3/2009	8.50	250	2,125.00	Review WMB state apportionment reconciliation workpapers for OR and UT. Tie out OR and UT receipts apportionment to the apportionment workpapers provided by JPMC. and update the WMB apportionment matrix. Review WMI receipts apportionment workpapers and update the WMI receipts apportionment in the software. Update combined apportionment schedule with receipts apportionment.
Sun	10/4/2009	8.20	250	2,050.00	Review WMI property apportionment workpapers and update property apportionment in the software. Update combined apportionment schedule with property apportionment. Discussions regarding WMB property apportionment adjustment. Work on adjusting property apportionment denominators for WMB entities. Update the WMB apportionment matrix and the combined apportionment schedule accordingly. Prepare 2008 state return structures for final review.
Mon	10/5/2009	12.80	250	3,125.00	Follow up on responses to WMI notices, update mail tracker, and send out reminder email. Finalize state return structure for unitary 1 state combined filing group. Define the unitary 1 state return balance sheet items, and work on reconciling the balance sheet to the federal consolidated return. Discussions regarding the reconciliation of the balance sheet items.
Tues	10/6/2009	14.50	250	3,625.00	Clear review points and finalize state return structures for unitary 2, unitary 3 and Kansas filing groups. Define these state return structures in the software. Prepare federal proforma returns for the unitary 3 and Kansas state filing groups, analyze balance sheet items and reconcile the balance sheet to the federal consolidated return.
Wed	10/7/2009	12.10	250	3,025.00	Prepare federal proforma return for the unitary 2 state filing group, clear return diagnostics, and reconcile balance sheet items to the federal consolidated return. Follow up on WMB entities apportionment factors for MT. Work on reconciling income items of the federal proforma return prepared for the unitary 1 state filing group to the federal consolidated return. Update the federal proforma return. Gather information for September MOR reporting.
Thur	10/8/2009	14.20	250	3,550.00	Work on adjusting WMB entities' property apportionment numerators in various states. Review WMB MT apportionment reconciliation workpapers provided by JPMC and tie out MT receipts apportionment to the apportionment workpapers. Update the WMB apportionment matrix and the combined apportionment schedule with the MT apportionment. Update WMB entities' apportionment data in Vertex. Discussions regarding 2008 state return structures, federal proforma returns prepared for the state combined/consolidated groups, and the balance sheets reconciliation.
Fri	10/9/2009	13.50	250	3,375.00	Review the WMB apportionment reconciliation workpapers for Portland and tie out the apportionment to the workpapers. Update the Portland apportionment in the software. Review the new WMB apportionment workpapers for Companies 2, 272, and 300 provided by JPMC and reconcile the property and receipts apportionment to various WMB state returns. Update the WMB apportionment matrix and the combined apportionment schedule. Start review of WMB intercompany receipts elimination workpapers. Discussions regarding WMB intercompany receipts elimination workpapers.
Sat	10/10/2009	14.50	250	3,625.00	Discussions regarding intercompany eliminations and apportionment factors for 2008 state filings. Revise property apportionment factors for Company 242, 255, 256 & 275. Update the apportionment factors in the software and the combined apportionment schedule. Review apportionment factors on the state returns, including AZ, OR, and Portland. Tie the apportionment factors to the combined apportionment schedule. Start to clear review points for the intercompany receipts elimination workpapers.
Sun	10/11/2009	14.80	250	3,700.00	Finalized the intercompany receipts elimination workpapers and update the combined apportionment schedules with intercompany eliminations. Update the WMB intercompany receipts elimination in the software and input the WMI intercompany receipts eliminations into the software. Update and review the apportionment factors on the state returns including HI, ID, IL, and KS. Tie the apportionment factors to the combined apportionment schedule and workpapers.

Washington Mutual, Inc. (634632)
 Time Summary
 Zheng
 State & Local Tax

Day	Date	Time	Rate	Billings	Description
Mon	10/12/2009	17.90	250	4,475.00	Follow up on responses to WMI notices, update mail tracker, and send out reminder email. Finalized and processed NY and DC returns for entities that have a short year end. Create federal to state reconciliation return attachment for all combined/consolidated state return groups. Review appointment data on the state returns, including AK, ME, and MN. Tied the appointment factors to the combined appointment schedule and workpapers. Conversations with the Vertex customer support regarding issues with HI receipts and payroll appointment factors.
Tues	10/13/2009	17.20	250	4,300.00	Analyze CA appointment schedules for the WMB entities and update the appointment in the software. Review appointment factors in the state returns including MT, CA and CO. Tied the appointment factors to the workpapers and the combined appointment schedule. Discussions with the Vertex customers supporting regarding software issue in CA appointment factors. Start to prepare required attachments, federal schedules and statements required for the state returns. Cleared review points for AK and AZ returns.
Wed	10/14/2009	17.50	250	4,375.00	Review appointment factors in the combined/consolidate state returns, including NE, NH, NM, TN, and UT. Tie the appointment factors to the workpapers and the combined appointment schedule. Clear review points for CO, ID, MN and NE returns. Update the federal to state income reconciliation schedule for each combined/consolidate state return groups with the new information. Finalize the appointment schedule for all combined/consolidated filing states. Start work on clearing review points for CA Returns.
Thur	10/15/2009	9.70	250	2,425.00	Revise the Schedule R-7 for the 2008 CA return. Clear review points for the return. Worked on clearing final review points for IL and NH returns. Discussions regarding the procedures for finalizing and processing returns. Prepare attachments and statements required for the state returns. Assisted in clearing review points for TN and HI returns. Finalized and processed the state returns. Discussions regarding post compliance wrap.
Mon	10/19/2009	6.90	250	1,725.00	Follow up on responses to WMI notices, update mail tracker, and send out reminder email. Work related to post state compliance wrap up for Co. 248, 255, 280, and 295. Update and organize appointment workpapers. Create a matrix to summarize attachments filed with the 2008 state returns.
Tues	10/20/2009	8.10	250	2,025.00	Work related to WMI notices received from Oregon Department of Revenue regarding WMI's appeal of Oregon audit issues, update the mail tracker. Post compliance wrap-up for Co. 429, 481, and 261, 240. Assisted in preparing responses to the IRS notice received regarding Flower Street. Gathering and organize related documentations and information.
Wed	10/21/2009	7.90	250	1,875.00	Continued post compliance wrap up for Co. 245, 253, and 240. Organize 2008 state filings and update appointment workpapers. Follow up on the e-file status of the MA returns filed for Co. 245, 253, and 240. Assisted in preparing unclaimed property reports for WaMu 1031 Exchange and WMI Rainier. Gather and organize information and documents required for filing the unclaimed property reports.
Thur	10/22/2009	6.50	250	1,625.00	Assisted in gathering appointment detail related to 2007 IL Combined Return. Reviewed appointment and compiled into schedule in preparation for request for informal hearing.
Fri	10/23/2009	7.80	250	1,950.00	Continued work on reconciliation of 2007 IL appointment to the auditor's workpapers. Follow up on responses to the IRS notices regarding Flower Street. Update the mail tracker regarding same.
Mon	10/26/2009	11.90	250	2,975.00	Continued preparing 2009 unclaimed property reports for WaMu 1031 and WMI Rainier. Gather and organize documents and information regarding IL audits for the tax years 2001-2006. Follow up on responses to WaMu notices, update mail tracker, and send out reminder email. Gather and organize documents and information regarding NOL carry over for states including HI, ID, AK, MT, and UT. Prepare revenue schedule for WMI entities for the current year TX combined filing.
Tues	10/27/2009	11.10	250	2,775.00	Review prior year TX combined return for purpose of determine the inclusion of the WMI entities in the current year filing. Research regarding TX franchise tax exemptions related to the insurance companies. Prepare 2008 state refund summaries. Prepare receipts appointment schedule for WMI entities for current year TX filing. Clear review points on the TX revenue schedule and receipts appointment schedule.
Wed	10/28/2009	4.20	250	1,050.00	Research refund claim procedure in AK. Update 2008 state tax payment/refund matrix with combined filing information. Follow up on the TX return and withdrawal form filed for Co. 481. Update and organize worthless stock deduction research. Prepare unclaimed property reports for WMI Rainier LLC. Start to finalize and process unclaimed property reports.
Thur	10/29/2009	1.70	250	425.00	Work related to September MOR. Follow up on responses to California notices and update the mail tracker with notices received from OR & IL.
Fri	10/30/2009	6.50	250	1,375.00	Call to AK Department of Revenue regarding the procedures and process to request overpayment to be refunded. Email regarding the same. Assisted in reviewing Illinois state tax returns for periods 2005 through 2007.
				<u>265.80</u>	
				<u>\$ 67,200.00</u>	



ALVAREZ & MARSAL

100 Pine Street, Suite 900 • San Francisco, CA 94111 • Phone: 415.490.2300 • Fax: 415.837.1684

November 18, 2009

Robert Williams
President
Washington Mutual, Inc.
1301 Second Avenue
Seattle, WA 98101

INVOICE #: 83432 - 13

Tax Summary

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 10/1 - 10/31/2009			

Tax (Pension Plan & Benefits)

Total Fees by Person

Cumberland	32.50	\$ 700	\$ 22,750.00
Spittell	137.00	575	78,775.00
Bridges	39.70	510	20,247.00
Friesen	160.00	380	60,800.00
Temperley	102.10	250	25,525.00
			<u>\$ 208,097.00</u>

Washington Mutual, Inc. (83432)

Time Summary

Cumberland

Pension (CAB)

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	10/13/2009	8.00	\$ 700	\$ 5,600.00	Review change in control memo prepared by Weil, research other authority and positions, and participate in related conference call. Research on BR section 502(b)(7).
Wed	10/14/2009	5.00	700	3,500.00	Preparation of comments to staff for discussion. Follow up research on change in control memo, and finish discussing the memo with team.
Fri	10/16/2009	1.50	700	1,050.00	Discussions regarding change in control memo.
Wed	10/21/2009	3.00	700	2,100.00	Review summary on change in control memo prepared by Weil. Research for additional cases and positions.
Fri	10/23/2009	4.00	700	2,800.00	Continued review of change in control summary regarding Weil memo. Performed additional research regarding relevant cases and positions.
Thur	10/29/2009	7.00	700	4,900.00	Meeting to go over change in control memo. Participate in conference call to discuss CIC memo. Research and summary of issues related to the CIC of Warmu.
Fri	10/30/2009	4.00	700	2,800.00	Discussion regarding the change in control memo and research various issues related to the change in control. Recap meeting to discuss same with restructuring team.
		<u>32.50</u>		<u>\$ 22,750.00</u>	

Washington Mutual, Inc. (63432)
Time Summary
Spittell
Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	5.00	\$ 575	\$ 2,875.00	Review of Well pension plan materials. Preparation for and participation in discussions with Fidelity regarding shut down of EIP website. Preparation for and participation in discussions regarding Fidelity contract issues. Review of pension plan nondiscrimination report.
Fri	10/2/2009	4.50	575	2,587.50	Preparation for and participation in conference call to discuss HFA trust motion and follow up. Discussions with Fidelity regarding EIP administration contract. Preparation of summary of materials related to EIP issues. Review of claims material tools.
Sun	10/4/2009	1.50	575	862.50	Review of welfare benefit Forms 5500 for the Severance and Flexible Spending Plans.
Mon	10/5/2009	9.00	575	5,175.00	Review of Dime Settlement materials and preparation of summary for Plan Administration Committee. Preparation for and participation in conference call with EHRO regarding status of current administration. Preparation for and participation in meeting regarding fifth and sixth Omnibus claims filings. Meeting with CAB team members to cover current status of projects. Review and analysis of change in control memo. Preparation for and participation in conference call regarding Pension Plan with A&M, WMI, and Well teams. Participation in Finance Meeting. Meeting regarding EIP issues and Fidelity. Conference call with Well team regarding benefits claims issues. Preparation for and participation in claims reconciliation meeting. Follow up with Towers Perrin regarding Pension Plan funding issues. Discussions regarding WBP Form 5500 Conference call with Well team regarding benefits claims. Garner and assemble information for Well team related to upcoming claims hearing. Meeting regarding status of qualified plan issues. Preparation for and participation in meeting regarding creditors committee questions and presentation. Review of Forms 5500 materials. Assist Well to gather benefits claims materials for next bankruptcy hearing.
Thur	10/8/2009	4.00	575	2,300.00	Preparation for and participation in conference call with EHRO regarding transition issues.
Fri	10/9/2009	4.50	575	2,587.50	Preparation of materials for Well for next bankruptcy claims hearing. Follow up on Forms 5500 materials for Pension Plan and welfare benefit plans.
Mon	10/12/2009	1.50	575	862.50	Preparation for and participation in meeting regarding Well memo addressing change in control issues. Conference call with creditors committee and Well regarding Pension Plan issues and possible disposition alternatives. Discussions regarding IRS audit issues.
Tues	10/13/2009	7.00	575	4,025.00	Review of Form 5500 materials. Collection of information and documents for Creditors Committee related to Section 204(h) notices.
Wed	10/14/2009	10.50	575	6,037.50	Review of supplemental brief. Preparation of Form 5500. Preparation for and participation in conference call with EHRO regarding status of various pension projects. Follow up on various Lakeview Pension Plan issues. Meeting regarding analysis of change in control issues. Preparation for and participation in call with EHRO team to address ongoing status of various pension projects. Review and analysis of change in control issues, discussions with A&M team. Meeting regarding 70 1/2 calculations. Discussions with JPMC regarding WaMu pension plan audit issues. Discussions with IRS agent. Processing of WaMu Plans Forms 5500. Follow up and discussions regarding Lakeview Pension Plan. Discussions regarding actuarial issues with Towers
Thur	10/15/2009	9.00	575	5,175.00	Follow up on Lakeview Plan quarterly contribution issues. Preparation for and participation in conference call with EHRO regarding transition issues. Receipt and review of most current HFA supplemental brief. Preparation of 2008 Form 5500 materials. Collection of information related to 1031 Exchange employees participating in WaMu pension plan. Discussions regarding SSERP and SELIP benefit plan issues. Preparation for and participation in discussions regarding immunization considerations. Preparation for and participation in discussions with EHRO regarding proposed contract changes, rates, and current projects.
Fri	10/16/2009	5.00	575	2,875.00	Preparation of Dime Settlement materials. Preparation of IRS materials.
Mon	10/19/2009	7.00	575	4,025.00	Assembly of Relf QDRO materials for outside counsel. Discussions regarding AFTAP certification. Follow up on immunization calculations and related materials. Assembly of Dime Settlement materials and preparation of summary memo. Conference call regarding Bankruptcy Code 502(b)(7). Preparation for and participation in conference call regarding status of various projects.
Tues	10/20/2009	7.50	575	4,312.50	Preparation of status report for ongoing WaMu projects. Preparation for and participation in conference call regarding Lakeview Pension Plan. Review of Pension Plan status sheet. Preparation for and participation in call regarding various vesting issues within Pension Plan. Review of Relf QDRO materials. Preparation for and discussions regarding various pension issues. Preparation for and participation in conference call regarding various pension issues.

Washington Mutual, Inc. (83432)
 Time Summary
 Spittel
 Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Wed	10/21/2009	11.50	575	\$ 6,12.50	Preparation for and participation in call regarding pension project status. Discussions regarding implications of recently received guidance. Review of severance benefit agreements. Review of Lakeview Plan AFTAP notice. Discussions regarding reward issues, SAR's, billing issues, and invoice credits. Review of draft project scope document. Follow up on, secure, and transmit materials for creditors' committee. Analysis and review of project scope document for preparation of a current valuation extract file. Review of pension disclosure materials and discussions regarding the same. Review of pension materials and research regarding joinder agreement procedures. Review of supporting information for Lakeview Plan AFTAP notice. Drafting of notice and vetting to various members of team. Review of IRC section 436 restrictions applicable to WaMu pension plans. Analysis of various benefits claims issues related to upcoming hearing. Follow up regarding various regulatory notice requirements.
Fri	10/23/2009	5.50	575	3,162.50	Completion of AFTAP notice for Lakeview Plan. Review of restricted stock award and unit materials. Preparation for and participation in conference call regarding status of pension projects. Discussions regarding 4010 notice and Form 10. Review of Lakeview Form 5500. Analysis of Form 10 filing requirements.
Mon	10/26/2009	5.00	575	2,875.00	Preparation for and participation in claims reconciliation call. Preparation for and participation in call to discuss EIP stock transfer issues. Review of claims hearing response regarding Ahmanson and discussions.
Tues	10/27/2009	5.50	575	3,162.50	Conference call regarding status of projects. Discussions regarding EPRO contract. Discussions regarding data retention issues. Review of materials related to Lakeview Plan participants. Follow up on various benefits issues. Review of Form 10 instructions and notice 4010 requirements.
Wed	10/28/2009	6.00	575	3,450.00	Review and analysis of change in control materials. Meeting regarding status of various benefits projects. Conference call regarding various issues related to EIP and other employment.
Thur	10/29/2009	5.00	575	2,875.00	Discussions regarding pension accruals. Preparation for meeting regarding vesting issues.
Fri	10/30/2009	5.50	575	3,162.50	Conference call regarding various employment agreements. Preparation of IRS materials.
		<u>137.00</u>		<u>\$ 76,775.00</u>	

Washington Mutual, Inc. (63432)
Time Summary
Bridges
Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Tues	10/6/2009	0.50	\$ 510	\$ 255.00	Review and analyze change in control issues as they relate to proof of claims filed.
Thur	10/8/2009	2.10	510	1,071.00	Continue to review and analyze change in control issues as they relate to proof of claims filed.
Fri	10/9/2009	1.50	510	765.00	Continued review of change in control ramifications as they relate to proof of claims filed.
Sat	10/10/2009	0.50	510	255.00	Continue reviewing and analyzing change in control provisions in relevant agreements.
Mon	10/12/2009	2.10	510	1,071.00	Conduct online tax research regarding change in control case law.
Tues	10/13/2009	4.80	510	2,448.00	Research and preparation for discussions with A&M team regarding change in control issues as relate to proof of claims.
Wed	10/14/2009	4.20	510	2,142.00	relate to proof of claims with respect to claims against WMI for payments upon a change in control. participate in discussions with A&M team regarding change in control issues as relate to proof of claims. online tax research regarding bankruptcy code 502(b)(7) cap on claims; online tax research regarding change in control issues under different sections of the tax code. Continue discussions with A&M team regarding change in control issues and analysis of bankruptcy code 502(b)(7).
Thur	10/15/2009	0.20	510	102.00	Review correspondence with Weil team members regarding Bankruptcy Code 502(b)(7) cap on claims.
Mon	10/19/2009	1.60	510	816.00	Preparation for and participation in conference call regarding bankruptcy code section 502(b)(7) cap on claims pursuant to an employment contract.
Tues	10/20/2009	3.50	510	1,785.00	Conduct analysis of guidance received regarding change in control issues with respect to proof of claims as they pertain to change in control employment agreements, severance plan, ETRIP, equity plan, etcetera
Wed	10/21/2009	5.90	510	3,009.00	Continue analysis of guidance received regarding change in control issues with respect to claims that relate to various agreements and plans. Identify issues to be presented to Weil team for analysis and guidance.
Thur	10/22/2009	1.50	510	765.00	Finalize analysis of guidance received regarding change in control issues with respect to claims relating to various agreements. Distribute such analysis and issues identified to A&M team.
Thur	10/29/2009	6.00	510	3,060.00	Preparation for and participation in discussions regarding claims made under the equity plan and related issues. Conduct online research related to the same.
Fri	10/30/2009	5.30	510	2,703.00	Preparation for and participation in discussions with regarding claims for payments under change in control agreements and equity plans. Conduct online research related to the same.
		<u>39.70</u>		<u>\$ 20,247.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Friesen
Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	8.00	\$ 380	\$ 3,040.00	Analyze and review the motion related to the HFA rabbi trusts and objections filed by participants. Research and provide participant balance information for HFA nonqualified deferred compensation plans. Review of EIP plan termination materials and review plan shutdown items from Fidelity. Update claims summary report to display accurate current information.
Fri	10/2/2009	5.00	380	1,900.00	Meeting with benefit claims processing team to discuss status and issues. Review and update the claims classification matrix to include appropriate data. Follow up discussions regarding HFA motion objections.
Mon	10/5/2009	8.00	380	3,040.00	Preparation and participation in meeting with Restructuring group regarding employee benefit claims in the fifth and sixth omni objections; prepare discussion materials. Meeting with CAB team to discuss open items and status of claims. Prepare materials relating to HFA motion objections and summarize the issues.
Tues	10/6/2009	10.70	380	4,066.00	Provide supportive research regarding specified employee benefit claims. Analyze retention bonus agreements held by WMI employees. Discussion with CAB and Restructuring team regarding the EIP plan issues and discussions with Fidelity. Preparation for and participation in the claims reconciliation meeting. Preparation for and participation in call regarding a declaration pertaining to employee claims issues. Research provisions within Provident CIC agreements included in proof of claims. Draft benefit plan claims estimate and provide footnote descriptions. Preparation for and participation in call regarding HFA nonqualified plan knowledge.
Wed	10/7/2009	4.00	380	1,520.00	Research and address compensation and benefit issues raised in Dewar's declaration. Preparation for call with Dewar and Restructuring team to discuss open issues regarding declaration. Request data from DAF group regarding prepetition retention bonus payments. Revise CAB benefits claims processing memo and update decision tree to process current benefit claims. Review Provident CIC agreements to verify special bonus language included in some claimants' proof of claims.
Thur	10/8/2009	8.70	380	3,306.00	Update the EIP plan termination action items and plan recommendations. Research and analyze restricted stock awards that exist in the EIP plan. Analyze proof of claims to identify claimants with retention bonuses that could have been paid prior to petition date.
Fri	10/9/2009	7.30	380	2,774.00	Read and analyze the Change in Control memo drafted by Weil. Research and obtain restricted stock award information for retiree eligible participants in the Equity Incentive Plan. Meeting with CAB team to analyze and discuss the Change in Control memo drafted by Weil. Incorporate changes to the WaMu Pension Plan Form 5500 for plan year ended 12/31/2008. Obtain and analyze the retention bonus agreement proof of claims filed by WMI employees.
Tues	10/13/2009	9.00	380	3,420.00	Obtain and forward CAB team change in control proof of claim samples, retention bonus agreement samples, and listing of participants that were granted change in control agreements for discussion purposes. Review and analyze the HFA Trust objection supplemental brief provided by Weil. Review the priority classified claims revised per Weil's comments on claim treatment for the WMI DCP plan. SERP plan. Preparation and participation in conference call with CAB team to continue discussing the change in control memo drafted by Weil and other change in control related issues. Participation in meeting to discuss Pension Plan issues and updates; required minimum distribution calculation and hypothetical examples provided by EHR.
Wed	10/14/2009	11.50	380	4,370.00	Review and analyze the Provident Financial Corporation merger documentation for the implications on proof of claims filed on behalf of Provident employees. Analyze payouts provided by DAF team for retention bonus award proofs of claim for both WMB and WMI employees to detect differences. Review the priority classified claims revised per Weil's comments on claim treatment for the WMI. Complete follow up items related to the Equity Incentive Plan termination. Preparation for and participation in conference call with Weil to discuss the implications of bankruptcy code section 502(b)(7) on the benefit claims. Draft summary of 502(b)(7) conference call to participants not on the call. Review and analyze priority classified claims in the WMI nonqualified deferred compensation
Thur	10/15/2009	8.30	380	3,154.00	
Mon	10/19/2009	7.40	380	2,812.00	

Washington Mutual, Inc. (83432)
 Time Summary
 Erlesen
 Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Tues	10/20/2009	9.40	380	3,572.00	Analysis of WMI employee retention bonus claims. Meeting with CAB team to discuss status of claims and open issues. Conference call regarding the LakeView qualified plan Annual Funding Notice issues. Communications regarding issues relating to the restricted stock awards outstanding in the Equity Incentive Plan. Review of the DIME merger memorandum drafted by staff. Conference call regarding the income tax ramifications of vesting restricted stock awards for bank employees. Conference call regarding Fidelity contract provisions and how they relate to the Equity Incentive Plan. Review of PeopleSoft information obtained from DAF group in regards to the WMI employees' retention bonuses.
Wed	10/21/2009	8.00	380	3,040.00	Analysis of WMI insider prepetition severance payments that were included in the SOFA 23. Drafting of the WMI nonqualified deferred compensation plan memorandum to discuss the identified issues. Review and analyze priority claims for the WMI SERAP per the guidance received by Weil. Review the HFA trust objection supplemental brief submitted by the objecting parties.
Thur	10/22/2009	8.90	380	3,382.00	Review change in control comments and issues raised by CAB team members for discussion. Calculate total exposure and stock price variance related to outstanding and unvested RSAs and RSUs in the Equity Incentive Plan. Draft authorization email and compile data for retiree-eligible participants in the Equity Incentive Plan with unvested RSAs to send to Fidelity to transfer ownership to participants. Review and analyze priority claims for the WMI DCP and SERP per the guidance from the Dime Litigation Tracking Warrants that were included in proof of claims. Communications regarding employment status of former WMI employees. Compile and provide legacy H.F. Ahmanson nonqualified deferred compensation plans participant data to Weil for supplemental briefing. Inquire and gather Plan Administration Committee minutes for December 2008 and associated plan amendments. Review draft of the Dime Merger Analysis for determination of which entity is responsible for The Dime Savings Bank of New York, FSB. Continue drafting of the WMI nonqualified deferred compensation plan memorandum to discuss our knowledge of the plans and any identified outstanding restricted stock awards and restricted stock units via a client provided equity grant workbook. Drafted analysis of Equity Incentive Plan RSAs and RSUs that would vest upon a change in control.
Fri	10/23/2009	8.20	380	3,116.00	
Mon	10/26/2009	5.80	380	2,204.00	Reviewed HFA motion reply briefing for additional comments. Drafted claims summary analysis for claims reconciliation call. Followed up on outstanding information needed for Adversary Employee Claims hearing. Participation in Claims reconciliation meeting. Conference call to discuss providing services regarding unvested restricted stock awards and debrief discussion.
Tues	10/27/2009	8.30	380	3,154.00	Followed up on PeopleSoft data request for retention bonus paystubs. Reviewed Dime Bancorp, Inc. and Washington Mutual, Inc. merger documentation and memo that addresses it for claims implications. Followed up and analyzed employee claim adversary proceeding hearing materials. Continued analysis and claim implications regarding the unvested restricted stock awards and Preparation for change in control analysis discussion with CAB team. Meeting to discuss change in control analysis and memo drafted by Weil and claims implications. Review revisions to Dime merger memo and claims implications. Reviewed Provident merger documentation and drafting of memo and claims implications.
Wed	10/28/2009	8.00	380	3,040.00	
Thur	10/29/2009	8.00	380	3,040.00	Identify a sample and OPEB claims and review for a summary discussion. Research intercompany information request to JPMC for purposes of determining if we have received information to complete request. Review of change in control analysis and analyze various CIC scenarios for claim projections.
Fri	10/30/2009	7.50	380	2,850.00	
		<u>160.00</u>		<u>\$ 60,800.00</u>	

Washington Mutual, Inc. (83432)
Time Summary
Temperley
Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Thur	10/1/2009	6.50	\$ 250	\$ 1,625.00	Cross referenced table of contents to WMI plan binders to ensure data was captured correctly and reprinted summaries with updated language if necessary. Added new proof of claim to register and matrix. Grouped duplicate claims in the matrix to reflect the claims grouping from the register. Grouped Qualified Plan claims in the matrix to reflect the claims grouping from the register. Investigated Claimant POCs under selected HFA plans for detail of claim provided. Participated in meeting regarding historical reporting. Discussed current plan issues and historical reporting. Researched job titles for claimant list. Created listing of all claimants filing under four selected HFA objection plans. Reviewed claims of claimants claiming under four HFA Plans.
Mon	10/5/2009	10.10	250	2,525.00	Cross referenced table of contents to WMI plan binders to ensure data was captured correctly and reprinted summaries with updated language if necessary. Reviewed claims of claimants claiming under four HFA Plans. Attended a meeting regarding restricted stock. Searched for any claimants with both Providian and WMB Change in Control agreements. Discussed findings for Providian and WMB agreements.
Tues	10/6/2009	10.50	250	2,625.00	Prepared WMI CIC binder. Prepared list of all non-qualified plans. Followed up with historical reporting project status. Updated master files to reflect most recent decisions and developments. Checked WMB CIC and Retention Bonus binders for necessary supporting documentation of Plan Agreements and included additional pages if necessary. Analyzed WMI Retention Bonus proof of claims to see if payment should have been received prior to bankruptcy.
Wed	10/7/2009	10.00	250	2,500.00	Checked WMB CIC and Retention Bonus binders for necessary supporting documentation of Plan Agreements and included additional pages if necessary. Populated footnotes spreadsheet with the official plan names matching their appropriate acronyms.
Thur	10/8/2009	4.00	250	1,000.00	Checked WMB CIC and Retention Bonus binders for necessary supporting documentation of Plan Agreements and included additional pages if necessary. Organized a binder with proof of claim example divided according to its table of contents. Verified priority claims have appropriate codes and language in the summaries and in the claims register.
Fri	10/9/2009	8.00	250	2,000.00	Verified priority claims have appropriate codes and language in the summaries and in the claims register. Attended meeting analyzing Change in Control Memo. Added updated summaries with priority language to the WMI Plans binders. Updated claims register.
Tues	10/13/2009	8.00	250	2,000.00	Prepared for meeting regarding Change in Control Memo. Attended meeting analyzing Change in Control Memo.
Wed	10/14/2009	2.00	250	500.00	Reviewed available descriptions of Fidelity reports. Created report for restricted stock awards to be transferred from Fidelity to claimants.
Thur	10/15/2009	3.80	250	950.00	Reviewed descriptions of Fidelity reports available. Reviewed report for restricted stock awards to be transferred from Fidelity to claimants for accuracy.
Fri	10/16/2009	3.60	250	900.00	Participated in call about 502(b)(7)CAP and prepared for 502(b)(7)CAP meeting. Reviewed Dime merger documents to search for detail of merger between Dime and WaMu entity. Updated retiree eligible spreadsheet with employee information. Recapped 502(b)(7) CAP meeting with a discussion and follow-up e-mail.
Mon	10/19/2009	5.30	250	1,325.00	Reviewed Dime merger documents to search for detail of merger between Dime and WaMu entity. Attended meeting to discuss and assign pending WaMu tasks. Researched, summarized and created memo on the topic of Dime Merger Document Analysis. Read Dime Umbrella Trust Agreements in preparation for preparing a memo on the topic.
Tues	10/20/2009	5.50	250	1,375.00	Made updates to claims summaries and claims register per reviewer's notes. Revised Dime Merger Document Analysis. Addressed status of the requests made thus far to Fidelity for account information requests. Continued to read Dime Umbrella Trust Agreements in preparation for drafting memo.
Fri	10/23/2009	6.80	250	1,700.00	Prepared for EPRO meeting call. Participated in EPRO meeting call. Read Dime Umbrella Trust Agreements in preparation for preparing a memo on the topic. Reviewed POCs of Providian CIC claimants for completeness. Reviewed key points from EPRO call and evaluated these for steps to take in the future. Made revisions to Dime Merger Memo.
Wed	10/28/2009	9.00	250	2,250.00	Completed for Change in Control Memo discussion. Participated in Change in Control Memo meeting. Compiled an action items list with respect to tasks assigned at the Change in Control Meeting. Made revisions to Dime Merger Memo.
Thur	10/29/2009	3.40	250	850.00	Discussed and followed up with pending requests for pension plan information. Prepared for Change in Control Memo meeting. Attended meeting regarding Change in Control Memo. Drafted memo on the topic of Dime Umbrella Trusts. Researched court cases referenced in the Change in Control Memo.
Fri	10/30/2009	5.60	250	1,400.00	
				<u>\$ 25,525.00</u>	
				<u>102.10</u>	