

UNITED STATES BANKRUPTCY COURT
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. :
 :
 : Hearing Date: January 28, 2010 at 4:00 pm (ET)
 : Objection Deadline: January 11, 2010 at 4:00 pm (ET)
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DEBTORS' SECOND SUPPLEMENTAL APPLICATION PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE FOR AUTHORIZATION TO EMPLOY AND RETAIN GRANT THORNTON LLP AS TAX ADVISORS TO THE DEBTORS, NUNC PRO TUNC TO NOVEMBER 2, 2009

Washington Mutual, Inc. ("WMI") and WMI Investment Corp. ("WMI Investment"), as debtors and debtors in possession (collectively, the "Debtors"), hereby file this second supplemental application (the "Second Supplemental Application") for authorization to employ and retain Grant Thornton LLP ("Grant Thornton"), and respectfully represent:

Jurisdiction

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

2. On September 26, 2008 (the "Commencement Date"), each of the Debtors commenced with this Court a voluntary case pursuant to chapter 11 of title 11 of the United

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.



States Code (the “Bankruptcy Code”). As of the date hereof, the Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On October 3, 2008, this Court entered an order pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) authorizing the joint administration of the Debtors’ chapter 11 cases.

4. On October 15, 2008, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Creditors’ Committee”).

WMI’s Business

5. WMI is a holding company incorporated in the State of Washington and headquartered at 1301 Second Avenue, Seattle, Washington 98101. WMI is the direct parent of WMI Investment, which serves as an investment vehicle for WMI and holds a variety of securities. WMI Investment is incorporated in the State of Delaware.

6. Prior to the Commencement Date, WMI was a savings and loan holding company that owned Washington Mutual Bank (“WMB”) and such bank’s subsidiaries, including Washington Mutual Bank fsb (“WMBfsb”). WMI also has certain non-banking, non-debtor subsidiaries. Like all savings and loan holding companies, WMI was subject to regulation by the Office of Thrift Supervision (the “OTS”). WMB and WMBfsb, in turn, like all depository institutions with federal thrift charters, were subject to regulation and examination by the OTS. In addition, WMI’s banking and nonbanking subsidiaries were overseen by various federal and state authorities, including the Federal Deposit Insurance Corporation (“FDIC”).

7. On September 25, 2008, the Director of the OTS, by order number 2008-36, appointed the FDIC as receiver for WMB and advised that the receiver was immediately

taking possession of WMB. Immediately after its appointment as receiver, the FDIC sold substantially all the assets of WMB, including the stock of WMBfsb, to JPMorgan Chase Bank, National Association (“JPMorgan Chase”) pursuant to that certain Purchase and Assumption Agreement, Whole Bank, dated as of September 25, 2008 (publicly available at www.fdic.gov/about/freedom/popular.html).

8. WMI’s assets include its common stock interest in WMB, its interest in its non-banking subsidiaries, and more than \$4 billion of cash that WMI and its non-banking subsidiaries (including WMI Investment) had on deposit at WMB and WMBfsb immediately prior to the time the FDIC was appointed as receiver. WMI is in the process of evaluating these and other assets for purposes of ultimate distribution to its creditors.

Retention of Grant Thornton

9. By order, dated January 29, 2009 [Docket No. 629] (the “Original Order”), this Court authorized the Debtors to retain Grant Thornton to serve as tax advisors to the Debtors in these chapter 11 cases for the exclusive purpose of representing WMI in its appeal before the Internal Revenue Service Appeals Office in Seattle, Washington (the “Washington Tax Services”).

10. Subsequently, the Debtors decided to expand the scope of Grant Thornton’s services to include assistance with the Debtors’ pursuit of certain refund claims against the California Franchise Tax Board (the “FTB”). By order, dated June 22, 2009 [Docket No. 1199] (the “First Supplemental Order”), this Court authorized the Debtors’ request to expand the retention of Grant Thornton to provide such services (the “California Tax Services”).

Relief Requested

11. By this Second Supplemental Application, the Debtors request, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014(a), and Rule 2014-1

of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), entry of the proposed order substantially in the form attached hereto as Exhibit "A" authorizing the retention and employment of Grant Thornton, *nunc pro tunc* to November 2, 2009, to serve as tax advisors to the Debtors in these chapter 11 cases for the additional purpose of assisting the Debtors in recovering certain federal tax refunds, as described in the Statement of Work attached to the proposed order as Exhibit "1", as well as additional tax consulting services as may be requested by the Debtors and set forth in additional Statements of Work, as necessary. The expanded retention of Grant Thornton shall be based on the terms and conditions set forth in that certain engagement letter between the Debtors and Grant Thornton dated June 4, 2009 (the "Engagement Letter" and, together with the Statements of Work governing each assignment, the "Engagement Agreements"), a copy of which is annexed to the proposed order as Exhibit "1".²

12. In support of this Second Supplemental Application, the Debtors submit the declaration of Stephen Ryan (the "Ryan Declaration"), a partner at Grant Thornton, a copy of which is annexed hereto as Exhibit "B".

Services to be Rendered

13. The services provided to WMI will include assisting WMI in conducting a detailed review of computations in prior tax years relating to real estate mortgage investment

² The Engagement Letter was entered into (and also governs the services provided pursuant to) the First Supplemental Order. Grant Thornton will provide the NOL Carryback Services (as defined below) at issue in this Second Supplemental Application pursuant to a new Statement of Work under the Engagement Letter. To the extent that the Debtors seek additional tax services from Grant Thornton, beyond the Washington Tax Services, California Tax Services, and NOL Carryback Services, the parties will execute additional Statements of Work. As long as the additional services are governed by the terms of the Engagement Letter and the terms under which such services will be provided do not vary significantly from what this Court has previously approved in the Original Order and First Supplemental Order and pursuant to the proposed order attached hereto, the Debtors do not intend to seek additional relief from this Court. In the event the terms of such engagement do vary, the Debtors will file an additional supplemental retention application with the Court.

conduit (“REMIC”) residual interests. The income earned by WMI’s ownership of REMIC residual interests was previously reported in WMI’s federal tax filings, but the amounts representing excess inclusion income (“EII”) were not separately computed. The services provided by Grant Thornton (the “NOL Carryback Services”) will facilitate the filing of net operating loss carry back claims.

14. WMI personnel will be responsible for preparing any net operating loss carry back claims, and Grant Thornton will provide ancillary advice and calculations to support WMI’s carry back claim, including reviewing computed EII amounts.

15. Grant Thornton may also render additional tax consulting services as requested by the Debtors (“Tax Consulting Services” and, together with the NOL Carryback Services, the “Services”). The Services that Grant Thornton will provide to the Debtors are necessary to enable the Debtors to satisfy their tax regulatory obligations and seek additional tax refunds as may be appropriate to the benefit of the Debtors and all parties in interest.

16. The Debtors have selected Grant Thornton because of Grant Thornton’s extensive expertise and knowledge in tax matters, and experience providing tax advisory services similar to the Services. In addition, Grant Thornton is very familiar with the Debtors, having provided similar tax services since 2004, as well as the Washington Tax Services and the California Tax Services. Hiring new tax advisors who are not familiar with the Debtors’ businesses and financial history would be more costly because such advisors would have to spend a significant amount of time researching and understanding background information about the Debtors and their finances.

Terms of Compensation

17. Subject to Court approval, the Debtors will compensate Grant Thornton in

accordance with the terms and conditions of the Engagement Agreements, which provide, in relevant part, for the following compensation structure.³

Professional	Hourly Rate (including 20% discount)
Stephen Ryan	\$496
Tim Cleary	\$484
Others	\$360

18. In addition to compensation for services rendered, the Debtors have agreed to pay, subject to Court approval, all of Grant Thornton's reasonable, documented out of pocket expenses, including, but not limited to, costs of reproduction and reasonable travel expenses for its professionals.

19. The Debtors submit that the foregoing compensation arrangement is reasonable and market-based. The fees and expenses described above are consistent with Grant Thornton's normal and customary billing practices for cases of this size and complexity, and which require the scope of services outlined in the Engagement Agreements.

20. Grant Thornton intends to file interim and monthly fee applications for allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the *Amended Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 14, 2008 [Docket No. 302]. Grant Thornton will maintain time records in summary format, which shall set forth a description of the services rendered by each restructuring professional and the amount of time spent on each

³ This summary is solely for the reference of the Court and parties in interest. Reference is made to the Engagement Agreements for the full terms of compensation. To the extent that this summary and the terms of the Engagement Agreements are inconsistent, the terms of the Engagement Agreements shall control.

date, in one-tenth hour increments. Information regarding reimbursement of actual and necessary expenses incurred by Grant Thornton also will be maintained. In addition, Grant Thornton will comply with the final fee application process for services rendered during these chapter 11 cases.

Grant Thornton Does Not Hold an Interest Adverse to the Debtors and Is a Disinterested Person Under Section 327(a) of the Bankruptcy Code

21. To the best of the Debtors' knowledge, the partners, principals, and employees of Grant Thornton do not have any connection with the Debtors, their creditors, or any other party in interest, or their respective attorneys, except as set forth in the Ryan Declaration. The Debtors' knowledge, information, and belief regarding the matters set forth in this Second Supplemental Application are based, in part, upon the Ryan Declaration.

22. Upon information and belief, Grant Thornton (a) does not hold or represent any interest adverse to the Debtors or their estates, and (b) is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code. The Debtors have been informed that Grant Thornton will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise and if new relevant facts or relationships are discovered, Grant Thornton will supplement its disclosure to the Court.

Grant Thornton's Services Are Necessary and in the Best Interest of the Debtors, Their Creditors, and All Parties in Interest

23. Grant Thornton's services are necessary and will substantially enhance the Debtors' efforts to maximize the value of the estates' assets. Under the advisement of Grant Thornton, the Debtors may file a federal net operating loss carry back claim. If successful, this endeavor may result in a substantial amount of funds being returned to WMI, which ultimately will increase recoveries to creditors.

24. Importantly, Grant Thornton's retention as tax advisors with respect to the Services is not duplicative of the services provided by other tax professionals presently retained in these cases. Grant Thornton's services are limited to the Washington Tax Services, the California Tax Services, and the Services described in this Second Supplemental Application, and the Debtors will use reasonable efforts to coordinate Grant Thornton's services with those of its other professionals to avoid unnecessary duplication of services.


25. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, is in the best interests of their estates and creditors, and should be granted in all respects.

Notice

26. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Second Supplemental Application has been provided to: (i) the U.S. Trustee; (ii) the OTS; (iii) the FDIC; (iv) counsel to JPMorgan Chase; (v) counsel to the Creditors' Committee; and (vi) all other persons who have requested to receive notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors submit that no other or further notice need be provided.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: Wilmington, Delaware
December 28, 2009



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.
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

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

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: **Chapter 11**
: **Case No. 08-12229 (MFW)**
: **(Jointly Administered)**
: **Debtors.**
: **Objection Deadline: January 11, 2010 at 4:00 p.m. (ET)**
: **Hearing Date: January 28, 2010 at 4:00 p.m. (ET)**
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NOTICE OF APPLICATION AND HEARING

PLEASE TAKE NOTICE that, on December 28, 2009, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the **Debtors’ Second Supplemental Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for Authorization to Employ and Retain Grant Thornton LLP as Tax Advisors to the Debtors, Nunc Pro Tunc to November 2, 2009** (the “Application”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801 (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE, that any responses or objections to the Application must be in writing, filed with the Clerk of the Bankruptcy Court, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and served upon and received by the undersigned counsel for the Debtors on or before **January 11, 2010 at 4:00 p.m. (Eastern Standard Time)**.

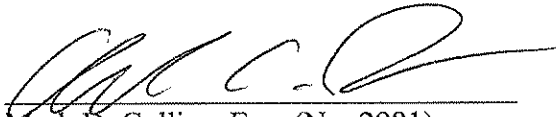
PLEASE TAKE FURTHER NOTICE that if an objection is timely filed, served and received and such objection is not otherwise timely resolved, a hearing to consider such

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.

objection and the Application will be held before The Honorable Mary F. Walrath at the Bankruptcy Court, 824 Market Street, 5th Floor, Courtroom 4, Wilmington, Delaware 19801 on **January 28, 2010 at 4:00 p.m. (Eastern Standard Time).**

IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: December 28, 2009
Wilmington, Delaware



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

- and-

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

Attorneys for the Debtors
and Debtors in Possession

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT
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. :
 :
 :
-----X

**SECOND SUPPLEMENTAL ORDER PURSUANT
TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE
AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY GRANT
THORNTON LLP AS TAX ADVISORS, *NUNC PRO TUNC* TO NOVEMBER 2, 2009**

Upon the application, dated December 28, 2009 (the “Second Supplemental Application”), of Washington Mutual, Inc. and WMI Investment Corp., as debtors and debtors in possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a) and 328(a) of the Bankruptcy Code,² Bankruptcy Rule 2014, and Local Rule 2014-1, authorizing the Debtors to employ and retain Grant Thornton LLP (“Grant Thornton”) as tax advisors to the Debtors, *nunc pro tunc* to November 2, 2009; and upon consideration of the Ryan Declaration; and the Court being satisfied based on the representations made in the Second Supplemental Application and in the Ryan Declaration that Grant Thornton represents no interest adverse to the Debtors’ estates, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estates; and the Court having

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² Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Second Supplemental Application.

found that the terms of the engagement, as set forth in the Engagement Agreements, are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and the Court having jurisdiction to consider the Second Supplemental Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Second Supplemental Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Second Supplemental Application having been provided to the parties listed therein, and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Second Supplemental Application is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Second Supplemental Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore, IT IS HEREBY ORDERED that:

1. The Second Supplemental Application is granted.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2104, and Local Rule 2014-1, the Debtors are authorized to employ and retain Grant Thornton as tax advisors to the Debtors on the terms set forth in the Second Supplemental Application and this order, effective *nunc pro tunc*, to November 2, 2009.
3. Grant Thornton shall be compensated in accordance with the procedures set forth in the *Amended Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 14, 2008 [Docket No. 302], and such other procedures as may be fixed by order of this Court.

4. The Debtors are authorized to pay and reimburse Grant Thornton according to the terms of the Engagement Agreements, attached hereto as Exhibit "1".

5. The Debtors are authorized to employ and retain Grant Thornton as tax advisors to provide additional tax consulting services without further relief from this Court, so long as the additional services are governed by the terms of the Engagement Letter and the terms under which such services will be provided do not vary significantly from what this Court has previously approved in the Original Order, First Supplemental Order and pursuant to this Order.

6. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Dated: Wilmington, Delaware
January ____, 2010

THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Engagement Agreements



Grant Thornton

June 4, 2009

Curt Brouwer
Senior Vice President – Taxes
Washington Mutual, Inc.
1301 Second Avenue, WMC 3601
Seattle, Washington 98101

Audit • Tax • Advisory
Grant Thornton LLP
175 W Jackson Boulevard, 20th Floor
Chicago, IL 60604-2667
T 312.856.0200
F 312.565.4719
www.GrantThornton.com

Dear Curt:

Grant Thornton LLP (“Grant Thornton,”) is pleased to provide tax services (the “Services”) to Washington Mutual Inc and subsidiaries, (“WMI”). The purpose of this letter, Attachment A, and any related Statement(s) of Work (collectively, the “Agreement”), as defined below, is to confirm the scope and terms of our engagement.

Providing our services

The Services we provide to you under this Agreement typically will be set forth in distinct Statements of Work signed by you or your authorized representatives and ours, specifying matters including scope, deliverables, timing, fees and payment terms. From time to time we may perform in the course of our relationship Services without a Statement of Work. This Agreement will cover all Services rendered whether or not the parties execute a Statement of Work. Such Services will be billed at our standard hourly rates as appropriate or as otherwise agreed.

The Attachment A version 2009.01 is an important part of this Agreement. You should read it carefully.

If the Company fails to meet any payment obligation under this Agreement, Grant Thornton may immediately suspend performance of the Services. If we elect to suspend our performance due to nonpayment, the Services will not be resumed until your account is paid as agreed, including the payment of any retainer that we may require for continuing services.

Our professional responsibilities

Our Services will be performed in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Tax Services and other applicable professional standards, and applicable federal and state law.

Professional and regulatory standards require us to secure your consent prior to providing information to third parties. When you request that we provide third parties with information, including allowing workpaper access to third parties, we will require your written consent before providing any information to these third parties.

Generally, our Services will be based upon information furnished by the Company, and Grant Thornton will not evaluate or have any responsibility to verify independently the accuracy, completeness or sufficiency of any such information. However circumstances may arise where we, in our professional judgment, determine that additional fact gathering and due diligence on our part is required.

Recent federal legislation increased professional standards applicable to tax return preparers, including non-signing preparers who provide tax advice. We prepare tax returns and/or provide tax advice consistent with our professional responsibilities. Our professional responsibilities may include communicating with you about differences between standards applicable to tax return preparers and penalty provisions that may be imposed on a taxpayer regarding a tax position. We may not sign a tax return or provide tax advice unless we feel that a position is supported by sufficient authority or is appropriately disclosed.

The Internal Revenue Code and Treasury Regulations require taxpayers to disclose certain types of transactions, known as reportable transactions, for which failure to disclose may result in the imposition of substantial penalties. A completed and signed Reportable Transactions Questionnaire and the Company's cooperation in regard to any follow-up requests for information are required prior to processing any tax returns we may be engaged to prepare.

The facts and circumstances of the engagement and/or the results of our tax analysis may require that we qualify any advice given to the Company, whether oral or written, including in some cases expressly advising the Company that our tax advice is not intended for, and cannot be used for, the purpose of avoiding any penalties that may be imposed under the Internal Revenue Code or other applicable law, including state, local, federal or foreign law.

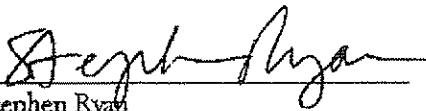
Other matters

This Agreement shall remain in full force and effect in accordance with its terms and conditions and shall constitute legal, valid, binding, and enforceable obligations of both Grant Thornton and the Company.

Please confirm your acceptance of this Agreement by signing below and also signing the enclosed Statement(s) of Work, and returning the Agreement to me in the enclosed self-addressed envelope. We look forward to the opportunity to serve you.

Very truly yours,

GRANT THORNTON LLP

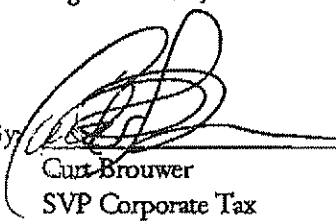
By:  Date: 6/4/09
Stephen Ryan
Partner

Enc Attachment A
Statement of Work

Agreed and accepted

The foregoing letter fully describes our understanding and is accepted by us.

Washington Mutual, Inc. and subsidiaries

By:  Date: 6/4/09
Curt Brouwer
SVP Corporate Tax



ATTACHMENT A - STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS

It is understood and agreed that the terms and conditions in this Attachment A refer to the Grant Thornton letter to which it is attached. The addressee of the letter, by signing the letter, has agreed to all of the terms and conditions in this Attachment A. In the event that there is a conflict between this Attachment A and the letter, including any Statements of Work, attachments, or amendments to the Agreement, the terms of Attachment A shall control. Any capitalized terms in this Attachment A that are not defined shall have the meanings in the letter.

1. Management Participation and Responsibilities. You will designate at least one management level individual who possesses the suitable skill, knowledge, experience, judgment, and willingness to be responsible for overseeing the Services on your behalf. You will be solely responsible for applying independent business judgment with respect to the Services, including without limitation, establishing and monitoring the performance of the Services to ensure the objectives have been met, evaluating the adequacy of the engagement and any recommendations made, exclusively rendering decisions that involve management functions related to the engagement, accepting full responsibility for decisions on implementation or other further course(s) of action, and establishing and maintaining internal controls. Moreover, you will in all events remain responsible for the care and control of your premises, for all internal books and recordkeeping, for establishing and maintaining effective internal control systems and for all management functions, responsibilities and decisions.

2. Business Risk Allocations. The terms of this Section 2 shall apply regardless of the nature of any claim asserted (including but not limited to contract, statute, tort, strict liability, or any form of negligence, whether by you, Grant Thornton, or others) but such terms shall not apply to the extent finally determined to be contrary to any applicable law.

(a) Indemnity. You are authorized to indemnify Grant Thornton and its present, future and former partners, principals, directors, employees, and agents for any claim from, related to, or in connection with services to be rendered as described in this Agreement, but not for any claim arising from, related to, or in connection with Grant Thornton's postpetition performance of any services other than the services described in the Agreement and any Statement of Work, unless such other postpetition services and indemnification therefore are approved by the court having jurisdiction over your chapter 11 cases, the United States Bankruptcy Court for the District of Delaware ("Bankruptcy Court"). Notwithstanding anything in this Agreement to the contrary, you have no obligation to indemnify Grant Thornton, or provide contribution or reimbursement to Grant Thornton, for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen from Grant Thornton's gross negligence, willful misconduct, bad faith, material breach of contract, breach of fiduciary duty, or self-dealing, or (ii) settled prior to a judicial determination as to Grant Thornton's gross negligence, willful misconduct, bad faith, breach of fiduciary duty, or self-dealing, but determined by the Bankruptcy Court, after notice and a hearing, to be a claim or expense for which Grant Thornton should not receive indemnity, contribution or reimbursement under the terms of this Agreement. Nothing in this paragraph will constitute an admission by either you or Grant Thornton that Grant Thornton is acting as a fiduciary in providing these services, and each party reserves its rights in connection with this issue.

If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in your chapter 11 cases currently pending before the Bankruptcy Court (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing those chapter 11 cases, Grant Thornton believes that it is entitled to the payment of any amounts by you on account of your indemnification, contribution and/or reimbursement obligations in this Agreement, including without limitation, the advancement of defense costs, Grant Thornton must file an application in the Bankruptcy Court, and you may not pay any such amounts to Grant Thornton before the entry of an order by the Bankruptcy Court approving such payment. This paragraph is intended only to specify the period of time under which the Bankruptcy Court shall have jurisdiction over any request for fees and expenses by Grant Thornton for



indemnification, contribution or reimbursement and not a provision limiting the duration of your obligation to indemnify Grant Thornton.

3. Use of Documentation and Reliance. Our professional standards require us to maintain sufficient documentation to support our work. This documentation may include copies of your information. However to the extent that we have copies of your information, we will protect and safeguard your information from unauthorized disclosure.

You agree to protect all data, materials, deliverables and reports, and opinions delivered to you (the "Deliverables") from unauthorized use and prevent disclosure of the Deliverables to unauthorized third parties who may rely on them (except for copies of filed tax returns). Moreover, you agree that we have not and shall not be deemed to assume any duties or obligations to any third party, including without limitation an affiliate, subsidiary, parent company or shareholders, partners, members, creditors or any third party beneficiaries.

Our Deliverables will be based on our interpretation of the federal and state laws, regulations, administrative and judicial pronouncements, and other relevant authorities, in effect when we provide our deliverables. All of these authorities are subject to change, and such change may be retroactive or prospective in effect. We assume no responsibility to either advise you of, or to update our conclusions, for changes in respect to federal and state laws, regulations, administrative and judicial pronouncements, and other relevant authorities. As a result, evaluation of our Deliverables shall be based solely on its substantial conformance with any standards or specifications expressly set forth in this Agreement and applicable law and any claim of nonconformance must be clearly and convincingly shown.

4. Reportable Transactions. Taxpayers are required to disclose their participation in certain types of transactions ("Reportable Transactions") on forms filed with their federal income tax returns and/or with the IRS Office of Tax Shelter Analysis, and with agencies of certain states that impose similar requirements. Failure to adhere to Reportable Transaction disclosure and filing requirements may result in the imposition of significant penalties under applicable federal and/or state law. We may be a "Material Advisor" with regard to Services provided to you and we may be subject to our own federal and/or state reporting, registration and list maintenance obligations, which are separate and independent of any taxpayer disclosure obligation. We may be required to maintain and disclose to applicable federal and/or state regulatory agencies certain information regarding your participation in a Reportable Transaction, including your name and federal identification number, and other information as required.

Except as specifically stated in this Agreement, Grant Thornton does not assume any obligation to express any opinion on, provide any advice related to, or identify from any information provided by you or obtained by us during the course of providing Services to you under this Agreement, whether any particular transaction is a Reportable Transaction or the potential consequences of non-compliance with disclosure and filing requirements pertaining to a Reportable Transaction. Reliance on any opinion or advice we may provide regarding whether a transaction is or is not a Reportable Transaction and /or any disclosure and filing requirements may not avoid the imposition of any penalty imposed on you under federal or state law for the failure to comply with such disclosure and filing obligations.

5. Third Party Proceedings. Unless expressly provided for, our Services do not include giving testimony or appearing or participating in discovery proceedings, in administrative hearings, in court, or in other legal or regulatory inquiries or proceedings. Moreover, our costs, expenses and time spent in legal and regulatory matters or proceedings arising from this Agreement to which we are not a party and the Services are not at issue, such as subpoenas, testimony, bankruptcy filings or proceedings, consultation involving private litigation, arbitration, government or industry regulation inquiries, whether made at your request, the request of a third party or by subpoena or equivalent, will be billed to you separately at our then current rates. The terms of this paragraph shall apply to any third party proceedings that arise after the termination of this Agreement.



6. Privileges Relating to Taxpayer Communications. Any advice given by Grant Thornton with respect to a matter that is within the scope of our authority to practice before the IRS may be privileged under federal and state laws. This privilege may be asserted in any non-criminal tax matter before the IRS and in any non-criminal tax proceeding in Federal court and may be asserted to the extent such communication would be considered privileged communication if it were between a taxpayer and an attorney. At your sole cost and expense, we will cooperate with your efforts to assert taxpayer privileges when we receive a demand or inquiry for your information to the extent required by law.

7. Access to Resources and Information. Unless specified herein as the responsibility of Grant Thornton to provide, you shall have obtained for us on a timely basis any internal and third party permissions, licenses or approvals that are required for us to perform the Services contemplated hereunder (including use of any necessary software or data). You shall also provide us, on a timely basis, with such information, approvals and assistance as may be necessary to our work or as we may reasonably request, and our personnel assigned to any work hereunder shall not be assumed or deemed to have knowledge of information provided to others, whether external to or within Grant Thornton.

8. Termination. We shall each have the right to terminate this Agreement, in whole or in part, without further obligation to the other in the event that a party commits a material breach of this Agreement. A material breach shall include, without limitation, any failure to timely pay Grant Thornton's invoices. Any failure to remedy a material breach within thirty (30) days after written notice by the non-breaching party of such breach shall result in termination of this Agreement, in whole or in part, subject to the discretion of the non-breaching party. Further, Grant Thornton shall have the right to terminate this Agreement if it discovers practices by you that we deem dishonest, fraudulent, or illegal; or we determine that in our professional judgment, the circumstances require termination of any or all Statements of Work. In the event that either party terminates this Agreement or any or all Statements of Work as set forth in this section, you agree to pay us for the Services, including out-of-pocket expenses and costs, rendered up to the date of such termination.

9. Grant Thornton International Limited— A Global Organization of Independent Firms. Grant Thornton LLP is the U.S. member of Grant Thornton International Ltd ("GTIL"), a global organization of member firms in over 100 countries. Member firms are not part of one international partnership or otherwise legal partners with each other. There is no common ownership, control, governance, or agency relationship between member firms. However, from time to time, other GTIL member firms may provide services in support of this Agreement. To that end, you agree that we may disclose information to member firms of GTIL solely for the purpose of obtaining advice or services in connection with this Agreement. Further, you agree that in the event that GTIL member firms participate in this engagement, the terms of this Attachment A shall apply for the benefit of such member firms with respect to any work performed by them under this Agreement.

10. Electronic Communications. The parties agree to the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between the parties and between Grant Thornton and outside specialists or other entities engaged by either us or you. We shall not be liable for any loss, damage, expense, inconvenience, or harm resulting from the loss, delay, interception, corruption, or alteration of any electronic communication due to any reason beyond our reasonable control.

11. Basis for Our Conclusions. Our conclusions are limited solely to the matters for which we were engaged. No conclusions should be inferred as to any matters not specifically covered in the Agreement. Further, the conclusions are based upon the facts and information presented by you and may be inapplicable if the actual facts differ from those presented in any respect.

You represent that we may rely on the following, to the extent applicable, without verification.

- (a) All original documents, signatures and copies of documents provided by you are authentic.



(b) When only drafts of pertinent documents are available, the executed versions of the draft documents will not vary materially from the ones provided by you for examination.

(c) There are no inconsistent or adverse facts that are not otherwise provided by you and not apparent from the face of the documents that we have relied upon.

(d) All legal documents necessary to perform the services have been duly and validly authorized, approved and executed by the appropriate persons.

12. Dispute resolution. In the unlikely event that differences arise in connection with the validity, enforceability, performance or breach of this Agreement or our fees, either of us may request mediation in writing. Any mediation shall be assisted by a neutral mediator acceptable to you and Grant Thornton and each of us will use our best efforts to discuss our respective positions and resolve any dispute.

The parties may disclose facts during the mediation in an attempt to resolve the dispute. Any facts disclosed will be in furtherance of settlement and maintained as confidential by all parties. The parties agree to conclude mediation within sixty (60) days from receipt of the written notice unless the parties jointly agree to extend, terminate or waive mediation. Each party will each pay its own costs of mediation but will share equally the fees and expenses of the mediator.

In the event that mediation is not successful, we both recognize that the matter will probably involve complex business or accounting issues that would be decided most equitably to us both by a judge hearing evidence without a jury. Accordingly, to the extent now or hereafter permitted by applicable law, the parties agree to waive any right to trial by jury in any action, proceeding or counterclaim arising out of or relating to the Services or this Agreement.

If the above jury trial waiver is determined to be prohibited by applicable law, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Grant Thornton office providing the relevant Services is located unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act ("FAA") and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the American Arbitration Association ("AAA"), except that no pre-hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, JAMS, the Center for Public Resources or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within 15 days of the parties' agreement to terminate or waive mediation, and arbitration will thereafter proceed expeditiously. The arbitration will be conducted before a single arbitrator, experienced in accounting and tax matters. The arbitrator shall have no authority to award non-monetary, equitable relief and will not have the right to award punitive damages. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential mediation or arbitration.

13. General.

(a) Neither party shall assign any rights, obligations or claims relating to this Agreement.

(b) Neither party shall be liable for any delay or failure in performance due to circumstances beyond its reasonable control.



- (c) Except for GTIL member firms, no third-party beneficiaries are intended under this Agreement.
- (d) Neither party shall use the other's name, servicemarks, or trademarks without prior written consent.
- (e) This Agreement, including its formation and the parties' respective rights and duties and all disputes that might arise from or in connection with this Agreement or its subject matter, shall be governed by and construed in accordance with the laws of Illinois, without giving effect to conflicts of laws rules. The parties consent to the personal jurisdiction of the courts of the state where the Grant Thornton office performing the Services is located and the United States District Court for the District of such state, and the parties waive objection to venue in any of these courts.
- (f) Each party is an independent contractor with respect to the other and shall not be construed as having a trustee, joint venture, agency or fiduciary relationship.
- (g) If any portion of this Agreement is held invalid, it is agreed that such invalidity shall not affect any of the remaining portions. Furthermore, if you become a registrant of the U.S. Securities and Exchange Commission ("SEC") or if due to any other reason, the Services are subject to the independence rules of the SEC with respect to you, such that any provision in this Agreement would impair our independence under the SEC's rules, such provision shall, to that extent, be of no further force and effect and the Agreement shall consist of the remaining provisions.
- (h) This Agreement, including any other incorporated attachments, sets forth the entire understanding between and among the parties regarding the Services and supersedes all prior and contemporaneous agreements, arrangements and communications and may not be modified or amended, except by the mutual written agreement of both parties.
- (i) The clauses regarding liability limitations, third party proceedings, indemnification and resolution of differences shall survive any termination of this Agreement.
14. Personnel When you hire a Grant Thornton professional, we incur significant expenses in hiring and training replacements. Accordingly, during the term of this Agreement and for a period of one (1) year after the Services are completed, we both agree not to solicit, directly or indirectly, or hire, the other's personnel participating on an engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.
15. Successors and Affiliates Recognizing that at times Grant Thornton's work may pertain not only to you but also to various subsidiaries, affiliates, advisors and contractors, partnerships, companies, trusts or foundations, you agree, as may be requested by Grant Thornton from time to time (including subsequent to completion of the Services), to obtain written acceptance of the terms of this Agreement. Furthermore, you represent and warrant that this Agreement shall be binding on each party hereto and on each of your respective subsidiaries, successors, assigns and legal representatives.

Washington Mutual, Inc.
Statement of Work for REMIC Residual Interest Excess Inclusion Income

This Statement of Work ("SOW"), dated December 21, 2009, becomes a part of and is subject to the terms and conditions of the Agreement dated June 4, 2009 between Washington Mutual, Inc. and its subsidiaries, ("WMI") and Grant Thornton LLP ("Grant Thornton"). Any capitalized terms that are not defined in this SOW shall have the meanings in the Agreement.

The purpose of this SOW is to describe the scope of services ("Services") WMI is requesting Grant Thornton to perform, and to set forth the agreed fee, timing, and other matters related to the Services.

The services we will provide

The Services provided to WMI will include assisting WMI in conducting a detailed review of WMI's ownership of REMIC residual interests and the taxable income in prior tax years earned by the REMIC residual interests. The income earned by WMI's ownership of REMIC residual interest is Excess Inclusion Income ("EII"). EII was previously reported in WMI's federal tax filing. This work is being done to facilitate filing of a net operating loss carry back claim.

As part of the review, we will assist WMI personal with the computation of EII for the pertinent years. WMI personnel will be responsible for preparing any net operating loss carry back claims and Grant Thornton will only be providing ancillary advice and calculations to support WMI's carry back claims.

WMI is responsible for making all management decisions regarding matters that are the subject of this engagement.

Procedures and Deliverables

Grant Thornton's engagement involves assisting WMI with the following:

- Review of WMI's prior year tax workpapers that reported EII.
- Work with securitization trustees and their agents responsible for calculating EII for the REMIC residual interest that are owned by WMI and its subsidiaries.
- Provide advice and calculation reviews as required by the project and as directed by WMI tax personnel.

Project Personnel

Tim Cleary, Executive Director, will have the ultimate responsibility for the Engagement and WMI's satisfaction. Other members of the Grant Thornton's federal tax and state and local tax group will assist as appropriate.

Name	Role	Key Responsibilities	Percent of time dedicated to the Project
Tim Cleary	Executive Director	Project Management	70%
Others	Senior/Staff	Data Identification and Compilation	30%

Delivering the services

We will discuss with you an appropriate timeline for providing the Services listed above, including an agreed upon timeframe for completion. We will provide WMI with a request for information required to complete the Services based on the mutually agreed timeline.

Our responsibility under this Statement of Work extends only to Services we expressly agree to provide herein. Our responsibility does not include, for example, studies, detailed research or analysis not specifically set forth in this Statement of Work. If such items arise or you request additional Services we will provide you a fee estimate and a new Statement of Work before we invest significant professional time.

Fees and payment terms

Time and Expenses Fee Arrangement

Grant Thornton will be entitled to 80% of standard rates for time spent on this project and all reasonable and necessary out of pocket expenses incurred by Grant Thornton will be reimbursed without limit.

Payment schedule

WMI will be invoiced as services are rendered and expenses are incurred. Our billings are payable within 30 days of approval by the Bankruptcy Court.



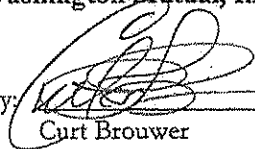
Entire agreement

This Statement of Work represents the parties' entire understanding with respect to the Services in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work, Attachment A – Standard Grant Thornton LLP Terms and Conditions, and any other exhibit or attachment included in the Agreement, the terms of the Attachment A shall govern.

Agreed and accepted

The undersigned hereby agree to the terms and conditions as set forth above.

Washington Mutual, Inc., and subsidiaries

By: 
Curt Brouwer
SVP – Corporate Tax

Date: Dec. 21, 2009

GRANT THORNTON LLP

By: 
Stephen Ryan, Partner

Date: December 21, 2009

By: _____
Tim Cleary, Executive Director

Date: _____

Exhibit B

Ryan Declaration

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

-----X
: **Chapter 11**
: **Case No. 08-12229 (MFW)**
: **(Jointly Administered)**
: **Hearing Date: January 28, 2010 at 4:00 pm (ET)**
: **Objection Deadline: January 11, 2010 at 4:00 pm (ET)**
-----X

In re :
WASHINGTON MUTUAL, INC., et al.,¹ :
Debtors. :
:

**DECLARATION OF STEPHEN RYAN IN SUPPORT OF THE
DEBTORS' SECOND SUPPLEMENTAL APPLICATION PURSUANT
TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE FOR
AUTHORIZATION TO EMPLOY AND RETAIN GRANT THORNTON LLP AS
TAX ADVISORS TO THE DEBTORS, *NUNC PRO TUNC* TO NOVEMBER 2, 2009**

Stephen Ryan, hereby declares, under penalty of perjury:

1. I am a Partner of Grant Thornton LLP, located at 175 W. Jackson Boulevard, 20th Floor, Chicago, Illinois 60604 ("Grant Thornton").
2. I submit this Declaration in support of the second supplemental application, dated December 28, 2009, of the Debtors, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code,² Bankruptcy Rule 2014(a), and Local Rule 2014-1, for entry of an order authorizing them to employ Grant Thornton as tax advisors, effective *nunc pro tunc* to November 2, 2009 (the "Second Supplemental Application"). Except as otherwise indicated, I have knowledge of the matters set forth herein, either from personal knowledge or from the

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

² Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Second Supplemental Application.

review of Grant Thornton's files involved in preparing this Declaration, and, if called as a witness, would testify thereto.³

3. I believe that Grant Thornton is both well qualified and uniquely able to provide the services described below and that its retention would be in the best interests of the Debtors and their estates. As set forth in the Second Supplemental Application, Grant Thornton has provided tax advisory services to Debtors in the past.

Services to be Rendered

4. Subject to further order of this Court, the Debtors have requested that Grant Thornton continue to serve as the Debtors' tax advisors and expand the scope of services to be provided, *nunc pro tunc* to November 2, 2009, pursuant to the terms and conditions set forth in the Engagement Agreements. The services provided by Grant Thornton will include assisting WMI in conducting a detailed review of computations in prior tax years relating to real estate mortgage investment conduit ("REMIC") residual interests. The income earned by WMI's ownership of REMIC residual interests was previously reported in WMI's federal tax filings, but the amounts representing excess inclusion income ("EII") were not separately computed. The services provided by Grant Thornton (the "NOL Carryback Services") will facilitate the filing of net operating loss carry back claims. WMI personnel will be responsible for preparing any net operating loss carry back claims, and Grant Thornton will provide ancillary advice and calculations to support WMI's carry back claim, including reviewing computed EII amounts. Grant Thornton may also render additional tax consulting services as requested by the Debtors ("Tax Consulting Services" and together with the NOL Carryback Services, the "Services").

³ Certain of the disclosures herein relate to matters within the knowledge of other personnel at Grant Thornton and are based on information provided by them.

No Adverse Interest

5. To the best of my knowledge, Grant Thornton and I do not hold or represent any interest adverse to the Debtors. Furthermore, to the best of my knowledge, neither Grant Thornton nor I have any disqualifying “connection” with the Debtors, their creditors, any other parties in interest herein or their respective attorneys or accountants, or the U.S. Trustee.

6. The Debtors are a very large enterprise and there are hundreds of parties in interest. Grant Thornton is one of the largest audit, tax and advisory firms in the United States and may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons who are parties in interest in the Debtors’ chapter 11 cases. As part of its customary practice, Grant Thornton is retained in case proceedings, and transactions involving many different parties, some of whom may represent or be claimants, employees of the Debtors, or other parties in interest in these chapter 11 cases. Grant Thornton, however, does not have any relationship with any such person, their attorneys, or their accountants that would be adverse to the Debtors or their estates with respect to the matters on which Grant Thornton is to be retained.

7. Based upon information supplied by Debtors’ counsel, Grant Thornton searched its client database from November 24, 2009 and forward to identify any connection or relationship with the following entities:

- (a) The Debtors and their affiliates;
- (b) The Debtors’ officers and directors;
- (c) The Debtors’ major secured creditors;
- (d) The Debtors’ twenty (20) largest unsecured creditors;
- (e) Counsel to the Debtors; and

(f) Financial advisors and counsel to certain other parties-in-interest.

The names provided to Grant Thornton by Debtors' counsel are set forth in Schedule A attached hereto.

8. Grant Thornton has in the past been retained by, and presently and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest, and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these chapter 11 cases. Grant Thornton currently performs or has previously performed such services for the entities listed in Schedule B attached hereto.

Compensation⁴

9. In consideration for the services to be rendered to the Debtors post-petition, and except as set forth herein, Grant Thornton will seek to be compensated for services rendered at its regular hourly rates and will be reimbursed for all reasonable out-of-pocket expenses. Grant Thornton's hourly rates and billing policies are based on market conditions among certain firms of a size, location and practice comparable to Grant Thornton's size, location and practice.

10. As of the effective date of its retention, Grant Thornton will bill the Debtors at its standard billing rates, which range as follows:

Professional	Hourly Rate (including 20% discount)
Stephen Ryan	\$496
Tim Cleary	\$484
Others	\$360

⁴ This summary is solely for the reference of the Court and parties in interest. Reference is made to the Engagement Agreements for the full terms of compensation. To the extent that this summary and the terms of the Engagement Agreements are inconsistent, the terms of the Engagement Agreements shall control.

11. In addition to compensation for services rendered, Grant Thornton will seek reimbursement of its reasonable, documented out of pocket expenses, including, but not limited to, costs of reproduction and reasonable travel expenses for its professionals.

12. Grant Thornton recognizes that it will be required to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court. Grant Thornton has reviewed the fee application guidelines promulgated by the U.S. Trustee for this District and will comply with them. Specifically, Grant Thornton intends to file interim and monthly fee applications for allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the *Amended Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 14, 2008 [Docket No. 302]. Grant Thornton will maintain time records in summary format, which shall set forth a description of the services rendered by each restructuring professional and the amount of time spent on each date, in one-tenth hour increments. Grant Thornton will also maintain information regarding reimbursement of actual and necessary expenses incurred by Grant Thornton. In addition, Grant Thornton will comply with the final fee application process for services rendered during these chapter 11 cases.

Grant Thornton's Services are Necessary and Non-Duplicative

13. Grant Thornton is a highly respected and experienced professional services firm, well recognized in the tax field, and is frequently engaged before the United States Bankruptcy Courts. Grant Thornton has extensive knowledge in tax matters, and experience providing tax advisory services similar to the Services. In addition, Grant Thornton is very

familiar with the Debtors, having provided similar tax services since 2004, as well as the Washington Tax Services and the California Tax Services.

14. Grant Thornton will use reasonable efforts to work cooperatively with the Debtors' other professionals and avoid duplication of services.

15. Pursuant to 28 U.S.C. § 1746, I certify that the foregoing statements are true and correct to the best of my knowledge information and belief.

Chicago, Illinois
December 21, 2009

A handwritten signature in black ink that reads "Stephen Ryan". The signature is written in a cursive style with a horizontal line underneath the name.

Stephen Ryan

Schedule A

This information is being provided in connection with the Declaration of Stephen Ryan, a Partner of Grant Thornton LLP, in support of the *DEBTORS' SECOND SUPPLEMENTAL APPLICATION PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE FOR AUTHORIZATION TO EMPLOY AND RETAIN GRANT THORNTON AS TAX ADVISORS TO THE DEBTORS*. The following names were provided to Grant Thornton LLP by Debtors' counsel and compared to its client database from November 24, 2009 and forward to identify any connection or relationship:

<u>Person/Company Name</u>	<u>Relationship to Chapter 11 Case</u>
Washington Mutual, Inc.	Debtors
WMI Investment Corp.	Debtors
WM Aircraft Holdings LLC	Non-Debtor, Non-Banking Subsidiaries
HS Loan Partners LLC	Non-Debtor, Non-Banking Subsidiaries
Sutter Bay Associates LLC	Non-Debtor, Non-Banking Subsidiaries
Sutter Bay Corporation	Non-Debtor, Non-Banking Subsidiaries
Ahmanson GGC LLC	Non-Debtor, Non-Banking Subsidiaries
Ahmanson Residential 2	Non-Debtor, Non-Banking Subsidiaries
Washington Mutual Finance Group LLC	Non-Debtor, Non-Banking Subsidiaries
Flower Street Corporation	Non-Debtor, Non-Banking Subsidiaries
ACD3	Non-Debtor, Non-Banking Subsidiaries
Riverpoint Associates	Non-Debtor, Non-Banking Subsidiaries
WMHFA Delaware Holdings LLC	Non-Debtor, Non-Banking Subsidiaries
Great Western Service Corporation Two	Non-Debtor, Non-Banking Subsidiaries
Ahmanson Obligation Company	Non-Debtor, Non-Banking Subsidiaries
ACD2	Non-Debtor, Non-Banking Subsidiaries
Ahmanson Residential Development	Non-Debtor, Non-Banking Subsidiaries
H.S. Loan Corporation	Non-Debtor, Non-Banking Subsidiaries
WM Citation Holdings, LLC	Non-Debtor, Non-Banking Subsidiaries
Ahmanson Developments, Inc.	Non-Debtor, Non-Banking Subsidiaries
WMI Rainier LLC	Non-Debtor, Non-Banking Subsidiaries
PCA Asset Holdings LLC	Non-Debtor, Non-Banking Subsidiaries
110 East 42nd Operating Company, Inc.	Non-Debtor, Banking Subsidiaries
620-622 Pelhamdale Avenue Owners Corporation	Non-Debtor, Banking Subsidiaries
Accord Realty Management Corporation	Non-Debtor, Banking Subsidiaries
Ahmanson Land Company	Non-Debtor, Banking Subsidiaries
Ahmanson Marketing, Inc.	Non-Debtor, Banking Subsidiaries
Bryant Financial Corporation	Non-Debtor, Banking Subsidiaries
California Reconveyance Company	Non-Debtor, Banking Subsidiaries
CCB Capital Trust IV	Non-Debtor, Banking Subsidiaries

CCB Capital Trust IX	Non-Debtor, Banking Subsidiaries
CCB Capital Trust V	Non-Debtor, Banking Subsidiaries
CCB Capital Trust VI	Non-Debtor, Banking Subsidiaries
CCB Capital Trust VII	Non-Debtor, Banking Subsidiaries
CCB Capital Trust VIII	Non-Debtor, Banking Subsidiaries
Commercial Loan Partners L.P.	Non-Debtor, Banking Subsidiaries
Cranbrook Real Estate Investment Trust	Non-Debtor, Banking Subsidiaries
CRP Properties, Inc.	Non-Debtor, Banking Subsidiaries
Development, Inc.	Non-Debtor, Banking Subsidiaries
Dime Capital Partners, Inc.	Non-Debtor, Banking Subsidiaries
Dime Mortgage of New Jersey, Inc.	Non-Debtor, Banking Subsidiaries
ECP Properties, Inc.	Non-Debtor, Banking Subsidiaries
F.C. LTD.	Non-Debtor, Banking Subsidiaries
FA California Aircraft Holding Corp.	Non-Debtor, Banking Subsidiaries
FA Out-of-State Holdings, Inc.	Non-Debtor, Banking Subsidiaries
Great Western FS Corporation, Inc.	Non-Debtor, Banking Subsidiaries
H.F. Ahmanson & Company	Non-Debtor, Banking Subsidiaries
Harmony Agency, Inc.	Non-Debtor, Banking Subsidiaries
HCP Properties Holdings, Inc.	Non-Debtor, Banking Subsidiaries
HCP Properties, Inc.	Non-Debtor, Banking Subsidiaries
HFC Capital Trust 1	Non-Debtor, Banking Subsidiaries
HHP Investment, LLC	Non-Debtor, Banking Subsidiaries
HMP Properties, Inc.	Non-Debtor, Banking Subsidiaries
Home Crest Insurance Services, Inc.	Non-Debtor, Banking Subsidiaries
Irvine Corporate Center, Inc.	Non-Debtor, Banking Subsidiaries
Ladue Service Corporation	Non-Debtor, Banking Subsidiaries
Long Beach Securities Corp.	Non-Debtor, Banking Subsidiaries
Marion Insurance Company, Inc.	Non-Debtor, Banking Subsidiaries
Mats Mats Bay BPS, Ltd	Non-Debtor, Banking Subsidiaries
Mid Country Inc.	Non-Debtor, Banking Subsidiaries
Murphey Favre Properties, Inc.	Non-Debtor, Banking Subsidiaries
NAMCO Securities Corp.	Non-Debtor, Banking Subsidiaries
Neah Bay BPS Holdco, Inc.	Non-Debtor, Banking Subsidiaries
Nickel Purchasing Company, Inc.	Non-Debtor, Banking Subsidiaries
Norstar Mortgage Corp.	Non-Debtor, Banking Subsidiaries
North Properties, Inc.	Non-Debtor, Banking Subsidiaries
Pacific Centre Associates LLC	Non-Debtor, Banking Subsidiaries
Pacoima Investment Fund I, LLC	Non-Debtor, Banking Subsidiaries
Pike Street Holdings, Inc.	Non-Debtor, Banking Subsidiaries
Plainview Inn, Inc.	Non-Debtor, Banking Subsidiaries
Providian Bancorp Services	Non-Debtor, Banking Subsidiaries
Providian Services Corporation	Non-Debtor, Banking Subsidiaries
Providian Services LLC	Non-Debtor, Banking Subsidiaries

Providian Technology Services Private Limited	Non-Debtor, Banking Subsidiaries
Rivergrade Investment Corp.	Non-Debtor, Banking Subsidiaries
Robena Feedstock LLC	Non-Debtor, Banking Subsidiaries
Robena LLC	Non-Debtor, Banking Subsidiaries
Savings of America, Inc.	Non-Debtor, Banking Subsidiaries
Seafair Securities Holding Corp.	Non-Debtor, Banking Subsidiaries
Second and Union LLC	Non-Debtor, Banking Subsidiaries
Seneca Funding (UK) Limited	Non-Debtor, Banking Subsidiaries
Sivage Financial Services LLC	Non-Debtor, Banking Subsidiaries
SoundBay Leasing LLC	Non-Debtor, Banking Subsidiaries
Stockton Plaza, Incorporated	Non-Debtor, Banking Subsidiaries
The E-F Battery Accord Corporation	Non-Debtor, Banking Subsidiaries
WaMu 1031 Exchange	Non-Debtor, Banking Subsidiaries
WaMu Asset Acceptance Corp.	Non-Debtor, Banking Subsidiaries
WaMu Capital Corp.	Non-Debtor, Banking Subsidiaries
WaMu Insurance Services, Inc.	Non-Debtor, Banking Subsidiaries
WaMu Investments, Inc.	Non-Debtor, Banking Subsidiaries
Washington Mutual - Seattle Art Museum Project Owners Association	Non-Debtor, Banking Subsidiaries
Washington Mutual Asset Securities Corp.	Non-Debtor, Banking Subsidiaries
Washington Mutual Brokerage Holdings, Inc.	Non-Debtor, Banking Subsidiaries
Washington Mutual Capital Trust 2001	Non-Debtor, Banking Subsidiaries
Washington Mutual Community	Non-Debtor, Banking Subsidiaries
Washington Mutual Mortgage Securities Corp.	Non-Debtor, Banking Subsidiaries
Washington Mutual Preferred Funding LLC	Non-Debtor, Banking Subsidiaries
Washington Mutual Trade Service Limited	Non-Debtor, Banking Subsidiaries
Washington Mutual, Inc.	Non-Debtor, Banking Subsidiaries
Western Service Co.	Non-Debtor, Banking Subsidiaries
WM Asset Holdings Corp.	Non-Debtor, Banking Subsidiaries
WM Enterprises & Holdings, Inc.	Non-Debtor, Banking Subsidiaries
WM Funds Disbursements, Inc.	Non-Debtor, Banking Subsidiaries
WM Marion Holdings, LLC	Non-Debtor, Banking Subsidiaries
WM Mortgage Reinsurance Company, Inc.	Non-Debtor, Banking Subsidiaries
WM Specialty Mortgage LLC	Non-Debtor, Banking Subsidiaries
WM Winslow Funding LLC	Non-Debtor, Banking Subsidiaries
WMB Baker LLC	Non-Debtor, Banking Subsidiaries
WMB St. Helens LLC	Non-Debtor, Banking Subsidiaries
WMBFA Insurance Agency, Inc.	Non-Debtor, Banking Subsidiaries
WMFS Insurance Services, Inc.	Non-Debtor, Banking Subsidiaries
WMGW Delaware Holdings LLC	Non-Debtor, Banking Subsidiaries
WMICC Delaware Holdings LLC	Non-Debtor, Banking Subsidiaries
WMRP Delaware Holdings LLC	Non-Debtor, Banking Subsidiaries
Yellowstone Venture, Inc.	Non-Debtor, Banking Subsidiaries

Washington Mutual Bank	Non-Debtor, Banking Subsidiaries
Washington Mutual Bank fsb	Non-Debtor, Banking Subsidiaries
Stephen E. Frank	Current and Former Directors/Managers (up to 3 years)
Alan H. Fishman	Current and Former Directors/Managers (up to 3 years)
David Bonderman	Current and Former Directors/Managers (up to 3 years)
Michael K. Murphy	Current and Former Directors/Managers (up to 3 years)
William G. Reed	Current and Former Directors/Managers (up to 3 years)
James H. Stever	Current and Former Directors/Managers (up to 3 years)
Phillip D. Matthews	Current and Former Directors/Managers (up to 3 years)
Margaret Osmer-McQuade	Current and Former Directors/Managers (up to 3 years)
Charles M. Lillis	Current and Former Directors/Managers (up to 3 years)
Orin C. Smith	Current and Former Directors/Managers (up to 3 years)
Thomas C. Leppert	Current and Former Directors/Managers (up to 3 years)
Regina T. Montoya	Current and Former Directors/Managers (up to 3 years)
Stephen I. Chazen	Current and Former Directors/Managers (up to 3 years)
Larry Kellner	Current and Former Directors/Managers (up to 3 years)
Alfred R. Brooks	Officers (Current and Former – Up to 3 years)
Alison Watson	Officers (Current and Former – Up to 3 years)
Andrea Radosevich	Officers (Current and Former – Up to 3 years)
Angela D. Veksler	Officers (Current and Former – Up to 3 years)
Anna Griffel	Officers (Current and Former – Up to 3 years)
Anthony F. Vuoto	Officers (Current and Former – Up to 3 years)
Anthony T. Meola	Officers (Current and Former – Up to 3 years)
Bill Murray	Officers (Current and Former – Up to 3 years)
Bill Steinmetz	Officers (Current and Former – Up to 3 years)
Brandon L. Varnadore	Officers (Current and Former – Up to 3 years)
Brenda G. Eck	Officers (Current and Former – Up to 3 years)
Carey M. Brennan	Officers (Current and Former – Up to 3 years)
Casey M. Nault	Officers (Current and Former – Up to 3 years)
Catharine E. Killien	Officers (Current and Former – Up to 3 years)
Charles E. Smith III	Officers (Current and Former – Up to 3 years)
Christen L. ZZ-Blunt	Officers (Current and Former – Up to 3 years)
Christopher J. Bellavia	Officers (Current and Former – Up to 3 years)
Cinzia A. Keller	Officers (Current and Former – Up to 3 years)
Colin Eccles	Officers (Current and Former – Up to 3 years)
Craig E. Tall	Officers (Current and Former – Up to 3 years)
Curt Brouwer	Officers (Current and Former – Up to 3 years)
Damir Pekusic	Officers (Current and Former – Up to 3 years)
Dana N. Green	Officers (Current and Former – Up to 3 years)
Daniel P. Leary	Officers (Current and Former – Up to 3 years)
Daryl D. David	Officers (Current and Former – Up to 3 years)
David Beck	Officers (Current and Former – Up to 3 years)
David C. Schneider	Officers (Current and Former – Up to 3 years)

David G. Murphy	Officers (Current and Former – Up to 3 years)
David M. Coultas	Officers (Current and Former – Up to 3 years)
Debora D. Horvath	Officers (Current and Former – Up to 3 years)
Deborah Brignac	Officers (Current and Former – Up to 3 years)
Deveri M. Ray	Officers (Current and Former – Up to 3 years)
Don L. Rigsbee	Officers (Current and Former – Up to 3 years)
Doreen A. Logan	Officers (Current and Former – Up to 3 years)
Dottie J. Jensen	Officers (Current and Former – Up to 3 years)
Douglas G. Wisdorf	Officers (Current and Former – Up to 3 years)
Elizabeth A. Proctor	Officers (Current and Former – Up to 3 years)
Elizabeth Pepper	Officers (Current and Former – Up to 3 years)
Erik E. Strom	Officers (Current and Former – Up to 3 years)
Eunhee C. Sumner	Officers (Current and Former – Up to 3 years)
Fergal Stack	Officers (Current and Former – Up to 3 years)
Fernando Hernandez	Officers (Current and Former – Up to 3 years)
Frank Vella, Jr	Officers (Current and Former – Up to 3 years)
Frank W. Baier	Officers (Current and Former – Up to 3 years)
Glen D. Simecek	Officers (Current and Former – Up to 3 years)
Greg Camas	Officers (Current and Former – Up to 3 years)
Greg Sayegh	Officers (Current and Former – Up to 3 years)
Gregory Cornick	Officers (Current and Former – Up to 3 years)
Gwendolyn Y. Austin	Officers (Current and Former – Up to 3 years)
Harold Holbrook	Officers (Current and Former – Up to 3 years)
Huey-Jen Chiu	Officers (Current and Former – Up to 3 years)
Jake D. Domer	Officers (Current and Former – Up to 3 years)
James B. Corcoran	Officers (Current and Former – Up to 3 years)
James Gorzalski	Officers (Current and Former – Up to 3 years)
Jan L. Owen	Officers (Current and Former – Up to 3 years)
Janquelin F. Schrag	Officers (Current and Former – Up to 3 years)
Jarrod M. Bone	Officers (Current and Former – Up to 3 years)
Jason R. Eaker	Officers (Current and Former – Up to 3 years)
Jeffrey W. Gideon	Officers (Current and Former – Up to 3 years)
Jim Gorzalski	Officers (Current and Former – Up to 3 years)
Joan I. Olds	Officers (Current and Former – Up to 3 years)
Jocelyn Tate	Officers (Current and Former – Up to 3 years)
John C. Berens	Officers (Current and Former – Up to 3 years)
John E. Robinson	Officers (Current and Former – Up to 3 years)
John F. Robinson	Officers (Current and Former – Up to 3 years)
John F. Woods	Officers (Current and Former – Up to 3 years)
John P. McMurray	Officers (Current and Former – Up to 3 years)
Joyce M. Raidle	Officers (Current and Former – Up to 3 years)
Karen Crandall	Officers (Current and Former – Up to 3 years)
Kathleen E. Burton	Officers (Current and Former – Up to 3 years)

Kelly K. Livingston	Officers (Current and Former – Up to 3 years)
Kelly P. Wilson	Officers (Current and Former – Up to 3 years)
Kenneth Kido	Officers (Current and Former – Up to 3 years)
Kimberly A. Cannon	Officers (Current and Former – Up to 3 years)
Kimberly S. Mathys	Officers (Current and Former – Up to 3 years)
Kurt Schumacher	Officers (Current and Former – Up to 3 years)
Laurie K. Hanson	Officers (Current and Former – Up to 3 years)
Linda O'Brien	Officers (Current and Former – Up to 3 years)
Mark A. Reinhardt	Officers (Current and Former – Up to 3 years)
Martha V. Baggs	Officers (Current and Former – Up to 3 years)
Matthew "Scott" Gaspard	Officers (Current and Former – Up to 3 years)
Melba A. Barteis	Officers (Current and Former – Up to 3 years)
Melissa J. Ballenger	Officers (Current and Former – Up to 3 years)
Michael A. Reynoldson	Officers (Current and Former – Up to 3 years)
Michael S. Solender	Officers (Current and Former – Up to 3 years)
Michelle McCarthy	Officers (Current and Former – Up to 3 years)
Miguel P. Suazo	Officers (Current and Former – Up to 3 years)
Monica J. Berger	Officers (Current and Former – Up to 3 years)
Nandita Bakhshi	Officers (Current and Former – Up to 3 years)
Nelda Soza	Officers (Current and Former – Up to 3 years)
Nerminka Hasanic	Officers (Current and Former – Up to 3 years)
Nicole Gonzalez	Officers (Current and Former – Up to 3 years)
Oretha C. Brooks	Officers (Current and Former – Up to 3 years)
Patricia Schulte	Officers (Current and Former – Up to 3 years)
Peter Freilinger	Officers (Current and Former – Up to 3 years)
Pia Jorgensen	Officers (Current and Former – Up to 3 years)
Randy Melby	Officers (Current and Former – Up to 3 years)
Renee T. Johnson	Officers (Current and Former – Up to 3 years)
Reza Aghamirzadeh	Officers (Current and Former – Up to 3 years)
Richard Blunck	Officers (Current and Former – Up to 3 years)
Richard Careaga	Officers (Current and Former – Up to 3 years)
Robert "Rob" H. Moore	Officers (Current and Former – Up to 3 years)
Robert C. Bjorklund	Officers (Current and Former – Up to 3 years)
Robert J. Williams	Officers (Current and Former – Up to 3 years)
Shannon L. Macklin	Officers (Current and Former – Up to 3 years)
Sophie H. Hume	Officers (Current and Former – Up to 3 years)
Stephen Fortunato	Officers (Current and Former – Up to 3 years)
Stephen J. Rotella	Officers (Current and Former – Up to 3 years)
Steve Brinton	Officers (Current and Former – Up to 3 years)
Steve K. Stearns	Officers (Current and Former – Up to 3 years)
Steven Audino	Officers (Current and Former – Up to 3 years)
Stewart M. Landefeld	Officers (Current and Former – Up to 3 years)
Susan Jackso	Officers (Current and Former – Up to 3 years)

Susan R. Taylor	Officers (Current and Former – Up to 3 years)
Suzanne M. Krahling	Officers (Current and Former – Up to 3 years)
Svetlana V. Khomutova	Officers (Current and Former – Up to 3 years)
Tandrea D. Matthews	Officers (Current and Former – Up to 3 years)
Thomas Casey	Officers (Current and Former – Up to 3 years)
Thomas E. Morgan	Officers (Current and Former – Up to 3 years)
Thomas M. Schieffer	Officers (Current and Former – Up to 3 years)
Thomas W. Casey	Officers (Current and Former – Up to 3 years)
Tim M. Cleary	Officers (Current and Former – Up to 3 years)
Todd H. Baker	Officers (Current and Former – Up to 3 years)
Vincent Hui	Officers (Current and Former – Up to 3 years)
Virginia Doolen	Officers (Current and Former – Up to 3 years)
Weijia Wu	Officers (Current and Former – Up to 3 years)
William L. Lynch	Officers (Current and Former – Up to 3 years)
Yolandra Johnson	Officers (Current and Former – Up to 3 years)
TPG Capital	Significant Stockholders/Investors
Information Leasing Corporation	Secured Creditors
General Electric Capital Company	Secured Creditors
Key Equipment Finance, a division of Key Corporate Capital Inc.	Secured Creditors
General Electric Capital Corporation	Secured Creditors
Fleet Business Credit, LLC	Secured Creditors
EMC Corporation	Secured Creditors
DDI Leasing, Inc.	Secured Creditors
Pitney Bowes Credit Corporation	Secured Creditors
Charlette Sneed	Secured Creditors
Nancy Lloyd	Secured Creditors
CIC Works Inc	Secured Creditors
Kimberly Henn	Secured Creditors
Bank of New York Mellon	Top 30 Unsecured Creditors
Law Debenture Trust Company of New York	Top 30 Unsecured Creditors
Wells Fargo Bank, N.A.	Top 30 Unsecured Creditors
Wilmington Trust Company	Top 30 Unsecured Creditors
Verizon Services Corp.	Top 30 Unsecured Creditors
KPMG LLP	Top 30 Unsecured Creditors
MCKINSEY & COMPANY INC US	Top 30 Unsecured Creditors
IBM	Top 30 Unsecured Creditors
COGNIZANT	Top 30 Unsecured Creditors
CB RICHARD ELLIS	Top 30 Unsecured Creditors
PEOPLESUPPORT INC	Top 30 Unsecured Creditors
TATA AMERICAN INTERNATIONAL	Top 30 Unsecured Creditors
AT&T	Top 30 Unsecured Creditors
EMC	Top 30 Unsecured Creditors

SECURITAS SECURITY SERVICES USA	Top 30 Unsecured Creditors
COVANSYS	Top 30 Unsecured Creditors
FIDELITY NATIONAL INFORMA	Top 30 Unsecured Creditors
ACXIOM CORP	Top 30 Unsecured Creditors
TAJIMA CREATIVE	Top 30 Unsecured Creditors
WIPRO	Top 30 Unsecured Creditors
ORACLE CORPORATION	Top 30 Unsecured Creditors
Goldman Sachs Group, Inc.	Professionals
Alvarez & Marsal	Professionals
Kurtzman Carson Consultants	Professionals
Joele Frank, Wilkinson Brimmer Katcher	Professionals
Richards, Layton & Finger, P.A.	Professionals
Simpson Thacher & Bartlett LLP	Professionals
Davis Wright Tremaine LLP	Professionals
Perkins Coie LLP	Professionals
McKee Nelson LLP	Professionals
Gibson Dunn & Crutcher LLP	Professionals
Shearman & Sterling LLP	Professionals
Miller & Chevalier, Chartered	Professionals
Office of Thrift Supervision	Governmental Authorities
Federal Deposit Insurance Corporation	Governmental Authorities
Securities and Exchange Commission	Governmental Authorities
Board of Governors of Federal Reserve	Governmental Authorities
Financial Industry Regulatory Authority	Non-Governmental Authorities
New York Stock Exchange	Non-Governmental Authorities
JP Morgan Chase Bank, N.A.	Party to Purchase and Assumption Agreement

Schedule B

This information is being provided in connection with the Declaration of Stephen Ryan, a Partner of Grant Thornton LLP, in support of the *DEBTORS' SECOND SUPPLEMENTAL APPLICATION PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE FOR AUTHORIZATION TO EMPLOY AND RETAIN GRANT THORNTON AS TAX ADVISORS TO THE DEBTORS*. Grant Thornton LLP currently performs (or has previously performed) accounting, tax advisory or consulting services in matters unrelated to this Chapter 11 case for the following entities, or has connections or relationships with the following entities:

620-622 Pelhamdale Avenue Owners Corporation
Accord Realty Management Corporation
ACD2
ACD3
Acxiom Corp
Ahmanson Developments, Inc
Ahmanson GGC LLC
Ahmanson Land Company
Ahmanson Marketing, Inc.
Ahmanson Obligation Company
Ahmanson Residential 2
Ahmanson Residential Development
Albuquerque N Mex Ind Rev Bonds (CVI Melles-Griot LLC)(conduit debt and subsidiary of Wells Fargo & Co.)
Aleris International, Inc. (affiliate of Axcan Pharma Inc. and TPG Capital)
Alltel Corporation (affiliate of Axcan Pharma, Inc. and TPG Capital)
Alvarez & Marsal
Alvarez & Marsal North America, LLC
ALVAREZ & MARSAL HEALTHCARE
American Beacon Advisors (affiliate of Axcan Pharma, Inc. and TPG Capital)
American Beacon mutual funds (affiliate of Axcan Pharma, Inc. and TPG Capital)
Apptis, Inc
Argon ST
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI AMEX SEC ISHS MSCI - HK
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI AMEX SEC ISHS MSCI - UK
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI AMEX SEC ISHS MSCI-EMRG
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI AMEX SEC ISHS MSCI-FRNC
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI AMEX SEC ISHS MSCI-JAPN
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI AMEX SEC ISHS MSCI-SING
ASX WORLD LINK-FDI FOR AMEX SECURITY FDI FOR AMEX SEC ISHS MSCI
AT&T
AT&T Inc. (formerly SBC Communications, Inc.; successor to BellSouth and to Cingular Wireless; parent of SBC Datacomm Inc.)
AT&T Intellectual Property
AT&T Mobility
AT&T Wireless Services
Atlas Energy Resources LLC
Atlas Energy, Inc.

Bank of New York ((parent of Mellon Financial Corporation) (all Bank of New York mutual funds and closed-end funds, including all BNY Hamilton Funds))
Bank of New York Mellon
Bank of New York Mellon – Indenture Trustee for the Senior Notes Due 2010, 2011, 2013 and 2014
BankThai Public Company Ltd (affiliate of Axcan Pharma, Inc. and TPG Capital)
BearingPoint, Inc. (formerly KPMG Consulting, Inc.)
Bioheart, Inc.
Biomet, Inc. (affiliate of Axcan Pharma, Inc. and TPG Capital)
Board of Governors of Federal Reserve
Bradley Pharmaceuticals, Inc.
Bryant Financial Corporation
C B Richard Ellis, Inc.
California Reconveyance
California Reconveyance Company
Calvert Street Capital Corporation
CATHOLIC FOUNDATION
CB Richard Ellis
CB Richard Ellis Group, Inc. (CBRE)
CBRE-CB Richard Ellis
CCB Capital Trust
CIC Works Inc
Cingular Wireless, LLC d/b/a AT&T Wireless (WA)
CIRCOR International
Cognizant
Cognizant Technology Solutions Overseas Corporation
Comanche Clean Energy Corp.
Commercial Loan Partners L.P.
CORTS TR II GOLDMAN SACHS CAP Generic Bond
Covansys
Covansys Corporation
Cozen & OConner PC
Cranbrook Real Estate Investment Trust
CRP Properties, Inc.
Davis Wright Tremaine
Davis Wright Tremaine LLP
DDi Corp.
DDi Corporation
DDI Leasing, Inc.
Development, Inc.
Dime Capital Partners, Inc.
Dime Mortgage of New Jersey, Inc.
Dolce International
ECP Properties, Inc.
EdVest Wells Fargo Balanced Portfolio
EMC
EMC Funding Corporation
EMC GP Capital Inc.
EMC Mortgage Corporation
EMC Property Services Inc
EMC Residential Mortgage Corp

EMC, LLC.
Energy Conversion Devices
F.C. LTD.
FA California Aircraft Holding Corp.
FA Out-of-State Holdings, Inc.
Faegre & Benson LLP
Federal Deposit Insurance Corporation
Fidelity National Information
Fidelity National Information Services
Financial Industry Regulatory Authority
Fleet Business Credit, LLC
Flower Street Corporation
Franklin Bank, N.A.
Frisch Restaurants
GE Capital
GE Capital Canada
GE Capital Corporation
GE Capital Fleet Services
GE Capital Solutions
GE Commercial Finance Business Property Corporation
GE Corporate
GE Corporate Financial Services
GE Corporate Financial Services, Inc.
GE Corporate Tax
General Electric
General Electric Capital Corporation
General Electric Co
General Electric-Atlanta
General Electric-Pittsburgh
Gibson, Dunn & Crutcher LLP
Goldman Sachs
Goldman Sachs & Co. - Unspecified Fund
Goldman Sachs (Asia) Finance
Goldman Sachs (Asia) Finance Holdings L.L.C.
Goldman Sachs (Asia) L.L.C.
Goldman Sachs (Asia) Securities Limited
Goldman Sachs (Cayman) Holding Company
Goldman Sachs (Japan) Ltd.
Goldman Sachs (UK) L.L.C.
Goldman Sachs and Company
Goldman Sachs Asset Management Co., LTD
Goldman Sachs Asset Management International
Goldman Sachs Asset Management, L.P.
GOLDMAN SACHS ASSET MGT CBO II Generic Bond
Goldman Sachs Bank USA
Goldman Sachs Bank USA Holdings LLC
Goldman Sachs Canada Credit Partners Co.
Goldman Sachs Canada Inc.
Goldman Sachs Capital Markets, L.P.
Goldman Sachs Capital Partners

Goldman Sachs Capital Partners 2000 (Fund IV)
Goldman Sachs Capital Partners V-IA, LP
Goldman Sachs Concentrated Energy Fund, L.P.
Goldman Sachs Credit Partners L.P.
Goldman Sachs Direct, LLC
Goldman Sachs Distressed Opportunities (FL), L.P.
Goldman Sachs Distressed Opportunities Fund III Offshore, LP
Goldman Sachs Distressed Opportunities Fund III, L.P.
Goldman Sachs Distressed Opportunities Fund IV Offshore, LP
Goldman Sachs Distressed Opportunities Fund IV, L.P.
Goldman Sachs Distressed Opportunities II, L.P.
Goldman Sachs Distressed Opportunities IV Employee Fund, LP
Goldman Sachs Distressed Opportunities IV PMD QP Fund, L.P.
GOLDMAN SACHS DYNAMIC OPPORTUNITIES
Goldman Sachs Early Secondaries Fund
Goldman Sachs Execution & Clearing, L.P.
Goldman Sachs Financial Markets, L.P.
Goldman Sachs Foreign Exchange (Singapore) Pte.
Goldman Sachs GIR Strategy Assistance
Goldman Sachs Global Equity Partners I, LLC
Goldman Sachs Global Relative Value PLC
Goldman Sachs Group
Goldman Sachs Group Holdings (U.K.)
Goldman Sachs Group, Inc.
Goldman Sachs Group, Inc. (parent of Whitehall Street Real Estate Funds, acquiror of American Casino & Entertainment Properties LLC)(restriction covers all financial interests in GS except ETFs with indices GSCI, GSTI and GSSI, and all mutual funds)
Goldman Sachs Hedge Fund Strategies LLC
Goldman Sachs Holdings (Netherlands) B.V.
Goldman Sachs Holdings (U.K.)
Goldman Sachs Infrastructure Partners II, L.P.
Goldman Sachs International
Goldman Sachs International Bank
GOLDMAN SACHS INTERNATIONAL Generic Bond
GOLDMAN SACHS INTL LTD Generic Bond
GOLDMAN SACHS INTL LTD
Goldman Sachs Investment Partners
Goldman Sachs Investments (Mauritius) I Limited
Goldman Sachs Japan Co., Ltd
Goldman Sachs Japan Holdings, Ltd.
GOLDMAN SACHS JBWERE PTY LTD
Goldman Sachs Lending Partners LLC
Goldman Sachs Liquidity Partners
Goldman Sachs LLC
Goldman Sachs Mitsui Marine Derivative Products, L.P.
Goldman Sachs Mortgage Company
Goldman Sachs Private Equity Concentrated Healthcare Holdngs
Goldman Sachs Private Equity Partners 1999, L.P.
Goldman Sachs Private Equity Partners 2004 Offshore, L.P.
Goldman Sachs Private Equity Partners 2005 Offshore, L.P.

Goldman Sachs Private Equity Partners 2005, L.P.
Goldman Sachs Private Equity Partners Asia Employee Fund
Goldman Sachs Private Equity Partners Asia Fund, L.P.
Goldman Sachs Private Equity Partners II, L.P.
Goldman Sachs Private Equity Partners III, L.P.
Goldman Sachs Private Equity Partners IX, L.P.
Goldman Sachs Private Equity Partners X - Direct Investment
Goldman Sachs Private Equity Partners X - Manager Fund, L.P.
Goldman Sachs Private Equity Partners X Offshore, L.P.
Goldman Sachs Private Equity Partners X, L.P.
Goldman Sachs Private Equity Partners, Ltd.
Goldman Sachs Quantum Verification Project
Goldman Sachs Realty Japan Ltd.
GOLDMAN SACHS SP LNDNG CLO LTD Generic Bond
GOLDMAN SACHS SP LNDNG CLO LTD
Goldman Sachs Vintage Fund V (Offshore), L.P.
Goldman Sachs Vintage Fund V, L.P.
Goldman Sachs Vintage Fund, L.P.
Goldman Sachs Vintage II
Goldman Sachs Vintage III, L.P.
Goldman Sachs Vintage IV, L.P.
Great Western FS Corporation, Inc.
Great Western Service Corporation Two
GS Bank USA, Inc. (Goldman Sachs Bank) (affiliate of W2007/ACEP Holdings, LLC)
H.F. Ahmanson & Company
H.S. Loan Corporation
Harmony Agency, Inc.
Harrah's Entertainment, Inc. (affiliate of Axcan Pharma, Inc. and TPG Capital)
HCP Properties Holdings, Inc.
HCP Properties, Inc.
Healthlink, an IBM company
HeartWare International, Inc.
HFC Capital Trust I
HHP Investment, LLC
HMP Properties, Inc.
Home Crest Insurance Services, Inc.
HS Loan Partners LLC
IASIS Healthcare LLC (affiliate of Axcan Pharma, Inc. and TPG Capital)
IBM
IBM Almaden Research Center
IBM Business Consulting Services
IBM Cognos
IBM Consulting
IBM Corp.
IBM Corp/ DWL Division
IBM Corporation
IBM Credit LLC
IBM Credit Union
IBM ILOG
IBM InfoDyne

IBM Internet Security Systems
IBM Micromuse Inc.
IBM Software Group
IBM/ Bellevue
Information Leasing Corporation
International Business Machines
International Business Machines Corp./ IBM Global Services Division
International Business Machines Corp./ IBM Software Group
International Business Machines Corporation (IBM)
International Business Machines Corporation (IBM) (parent of COGNOS, ULC)
Irvine Corporate Center, Inc.
J P Morgan Chase Bank
J P Morgan Fsb
J P Morgan Funds Management
J P Morgan Futures Inc
J P Morgan Leasefunding Corp
J P Morgan Mortgage Capital Inc
J P Morgan Securities
J P Morgan Services Inc
J. Aron & Co. (commodities arm of Goldman Sachs)
J. P. Morgan Asset Management Inc
J.P. Morgan Chase
J.P. Morgan Chase & Co.
J.P. Morgan Chase Bank
J.P. Morgan Chase Bank, N.A., as successor to certain assets and liabilities of Washington Mutual Bank, F.S.B.
J.P. Morgan Chase Capital X
J.P. Morgan Chase Capital Xii
J.P. Morgan Electronic Financial Services, Inc.
J.P. Morgan HQ Principals, L.p
J.P. Morgan Investment Management, Inc.
J.P. Morgan Leasing Inc.
J.P. Morgan Retirement Plan Services, LLC
J.P. Morgan Securities Inc.
J.P. Morgan Ventures Energy Corporation
Joele Frank, Wilkinson Brimmer Katcher
JP Morgan
JP Morgan Bank Branch - 0802
JP Morgan Case Co
JP Morgan Chase & Co
JP Morgan Chase Bank
JP Morgan Chase Bank, N.A.
JP Morgan Electronic Financial Services, Inc.
JP Morgan International Finance, Ltd.
JP Morgan Mezzanine
JP Morgan Partners
JP Morgan Securities
JP Morgan Securities, Inc.
JPMorgan Asset Management
Jpmorgan Asset Management (asia) Inc.
Jpmorgan Asset Management Holdings Inc

Jpmorgan Capital Corporation
JPMorgan Chase & Co.* and its subsidiary Chase Bank Card Services, Inc.
JPMorgan Chase Bank
JPMorgan Chase Bank, N.A.
Jpmorgan Chase Bank, National Association
Jpmorgan Chase Capital XIII
Jpmorgan Chase Co.
Jpmorgan Chase Funding Inc.
Jpmorgan Chase Vastera Inc
Jpmorgan Insurance Trust
Jpmorgan Investment Advisors Inc.
JPMorgan Partners
JPMorgan Partners LP
Jpmorgan Private Bank
Jpmorgan Securities Holdings LLC
JPMorgan Securities Inc
Jpmorgan Strategic Income Opportunities Fund
Jpmorgan Xign Corporation
JPMorgan/Bear Stearns
JPMorganChase
Key Equipment Finance, a division of Key Corporate Capital Inc.
KPMG
KPMG LLP
Kraton Polymers LLC (affiliate of Axcan Pharma, Inc. and TPG Capital)
Kurtzman Carson
Kurtzman Carson Claims Agent
Kurtzman Carson Consultants
Kurtzman Carson Consultants LLC
Kurtzman Carson Consultants LLC (KCC)
Ladue Service Corporation
Law Debenture Trust Company of New York
Long Beach Securities Corp.
Longview Fibre Paper and Packaging, Inc.
LPL Financial Corporation (restriction includes Linsco/Private Ledger, Associated Securities Corp., Mutual Service Corp., Waterstone Financial Group and The Private Trust Company)(affiliate of Axcan Pharma and TPG Capital)
Mace Security International, Inc.
Marion Insurance Company, Inc.
Mats Mats Bay BPS, Ltd
McKee Nelson
McKee Nelson LLP
McKinsey & Company
McKinsey & Company Inc US
MDS Texas Realty I, LP SCSF KPMG
MDS Texas Realty II, LP SCSF KPMG
Mid Country Inc.
Miller & Chevalier, Chartered
Moore, Robert
Morgan Guaranty International Financial Corporation
Morgan, J P Chase Overseas Capitol Corporation
Morgan, J P Energy Products Inc

Morgan, J. P. Acceptance Corporation Inc
Morgan, JP Chase and Company
Morgan, JP Institutional Trust
MRO Software, Inc., an IBM Company
Multimax, Inc
Murphey Favre Properties, Inc.
NAMCO Securities Corp.
Neah Bay BPS Holdco, Inc.
Neiman Marcus, Inc. (affiliate of Axcan Pharma, Inc. and TPG Capital)
Nevada Gaming Control Board
New York Stock Exchange
Newton Investment Management (subsidiary of Bank of New York Mellon Corp.(restriction includes all Newton Funds))
Nickel Purchasing Company, Inc.
NIS Group Co. Ltd (affiliate of Axcan Pharma, Inc. and TPG Capital)
Norstar Mortgage Corp.
North Properties, Inc.
Office of Thrift Supervision
Oracle Corp.
Oracle Corporation
Oracle Packaging
Oracle USA Inc.
Origen Financial, Inc.
Overstock.com, Inc.
Pacific Centre Associates LLC
Pacoima Investment Fund I, LLC
Parkway Holdings Ltd (affiliate of Axcan Pharma, Inc. and TPG Capital)
PCA Asset Holdings LLC
PeopleSupport Inc
Perkins Coie
Perkins Coie Brown & Bain
Perkins Coie Brown and Bain/Bridgett McMullin
Perkins Coie Brown and Bain/Charles Blanchard
Perkins Coie LLP
PERKINS COIE LLP - Seattle
Perkins Coie, LLP
Pershing LLC (affiliate of Bank of New York Mellon)(do not report non-affiliated broker-dealers using Pershing as their clearing broker)
Pike Street Holdings, Inc.
Pitney Bowes Credit Corporation
Pitney Bowes, Inc.
Plainview Inn, Inc.
Portfolio Advisors
Providian Bancorp Services
Providian Services Corporation
Providian Services LLC
Providian Technology Services Private Limited
Quintiles Transnational Corp. (affiliate of Axcan Pharma, Inc. and TPG Capital)
Richards Layton & Finger
Richards, Layton & Finger, P.A.
Rivergrade Investment Corp.

Riverpoint Associates
Robena Feedstock LLC
Robena LLC
SATURNS GOLDMAN SACHS CAP I Generic Bond
SATURNS GOLDMAN SACHS GP 03-11 Generic Bond
Savings of America, Inc.
Seafair Securities Holding Corp.
SEC
SEC (Securities & Exchange Commission)
SEC (Security Exchange Commission)
SEC Holdings Inc.
SEC Prop (Pty) Ltd
Second and Union LLC
Securitas Security Services USA
Securitas Security Services, Inc.
Securities and Exchange Commission
Seneca Funding (UK) Limited
Shearman & Sterling
Shearman & Sterling (a firm)
Shearman & Sterling LLP
Shearman & Sterling LLP (a firm, formerly known as Shearman & Sterling)
Simpson Thacher & Bartlett LLP
Simpson Thatcher & Bartlett
Sivage Financial Services LLC
SMF Energy Corporation
SoundBay Leasing LLC
Steel Partners
Stockton Plaza, Incorporated
Sun Communities, Inc.
Surgical Care Affiliates, Inc. (affiliate of Axcan Pharma, Inc. and TPG Capital)
Sutter Bay Associates LLC
Sutter Bay Corporation
Taishin Financial Holding Co. Ltd (affiliate Axcan Pharma, Inc. and TPG Capital)
Tajima Creative
Tata America International Corp.
Tecumseh Products
Texas Pacific Group
Texas Pacific Group Capital LLP
Texas Pacific Indemnity Company
The Bank of New York Mellon
The Bank of New York Mellon Corporation, formerly Mellon Financial Corporation, parent of Mellon Trust of New England, N.A.
The Bank of New York Mellon Trust Company
The Bank of New York Mellon Trust Company, N.A., As Trustee
The E-F Battery Accord Corporation
TPG (US), Inc.
TPG Asia V, L.P.
TPG Axon Capital
TPG Axon Partners, L.P. & TPG Axon Partners (Offshore), Ltd.
TPG Biotechnology Partners II, L.P.

TPG Biotechnology Partners III, L.P.
TPG Biotechnology Partners, L.P.
TPG Biotechnology Partners, L.P.
TPG Capital
TPG Capital - China, Ltd.
TPG Capital - China, Ltd. / TPG Capital - China Beijing Representative Office
TPG Capital - France, SAS
TPG Capital - India Private, Ltd.
TPG Capital - Japan, Ltd.
TPG Capital - New York, Inc.
TPG Capital - Russia, S.a.r.l. / TPG Capital - RU S.a.r.l. Branch
TPG Capital - Russia, S.a.r.l.
TPG Capital & affiliates
TPG Capital (Australia) Pty Ltd.
TPG Capital (parent of Axcan Pharma, Inc.)
TPG Capital (S) Pte, Ltd.
TPG Capital (Texas Pacific)
TPG Capital Luxembourg, S.a.r.l.
TPG Capital, L.P.
TPG Capital, L.P. (aka Texas Pacific Group)
TPG Capital, Limited
TPG Capital, LLP
TPG Credit Opportunities Fund, L.P.
TPG Enterprises, Inc.
TPG Financial Partners, L.P.
TPG Funds
TPG Group Holding Corp.
TPG Growth – China Ltd. / TPG Growth – China Beijing Representative Office
TPG Growth Advisors (India) Private Ltd.
TPG Growth Capital (Asia) Ltd.
TPG Growth, LLC
TPG Hattrick Partners, L.P.
TPG Newbridge Myer Ltd
TPG Opportunities Partners, L.P.
TPG Partners (formerly known as Texas Pacific Group)
TPG Partners II
TPG Partners II, L.P.
TPG Partners III, L.P.
TPG Partners III, L.P.
TPG Partners IV, L.P.
TPG Partners V, L.P.
TPG Partners VI, L.P.
TPG Star, L.P.
TPG Venture management
TPG Ventures, L.P.
TPG Wafer
Tpg, LLC
U.S. Securities and Exchange Commission
United Community Bank of Lisle
Universal Instruments Corp.

Vallent Corporation
Valve Corporation
Verizon Services Group
Vicis Capital Master Trust
Wachovia Bank: A Wells Fargo Company
WaMu 1031 Exchange
WaMu Asset Acceptance Corp.
WaMu Capital Corp.
WaMu Insurance Services, Inc.
WaMu Investments, Inc.
Washington Mutual
Washington Mutual - Seattle Art Museum Project Owners Assoc.
Washington Mutual Asset Securities Corp.
Washington Mutual Bank
Washington Mutual Bank fsb
Washington Mutual Bank, F.A., now known as J.P. Morgan Chase Bank, N.A.;
Washington Mutual Bank, F.A., now known as J.P. Morgan Chase Bank, N.A.;
Washington Mutual Brokerage Holdings, Inc.
Washington Mutual Capital Trust 2001
Washington Mutual Community
Washington Mutual Finance Group LLC
Washington Mutual Inc.
Washington Mutual Insurance Services Inc
Washington Mutual Mortgage Securities Corp.
Washington Mutual Preferred Funding LLC
Washington Mutual Trade Service Limited
Washington Mutual, Inc.
Watco Companies, Inc.
Wells Fargo
WELLS FARGO & CO NEW
Wells Fargo & Company
Wells Fargo & Company (parent of Wachovia Corporation, Wachovia Capital Partners, and American Renal Holdings, Inc.) (restriction applies to all Wells Fargo accounts, loans, brokerage accounts, and investments)
Wells Fargo Advisors, LLC
Wells Fargo Advisors, LLC (formerly Wachovia Securities) (affiliate of American Renal Holdings, Inc.)
Wells Fargo Bank
Wells Fargo Bank Minnesota, N.A.
Wells Fargo Bank NA-Lan Adj Grp
Wells Fargo Bank Northwest
Wells Fargo Bank Trust Department
Wells Fargo Bank, N.A.
WELLS FARGO BANK, NATIONAL ASSOCIATION
WELLS FARGO BK DECLARATION TR
Wells Fargo Brokerage Services, LLC
WELLS FARGO CAP A
WELLS FARGO CAP IX
WELLS FARGO CAP TR V
WELLS FARGO CAP VII
WELLS FARGO CAP VIII
WELLS FARGO CAPITAL IV

WELLS FARGO CAPITAL VI
Wells Fargo Capital XV
Wells Fargo Equipment Finance, Inc.
WELLS FARGO FINL CDA CORP
Wells Fargo Foothill
Wells Fargo Foothill, LLC
Wells Fargo Funds Trust
Wells Fargo HSBC Trade Bank NA
Wells Fargo Institutional Brokerage & Sales
Wells Fargo Insurance Services of Minnesota, Inc.
WELLS FARGO INVESTMENTS, LLC
WELLS FARGO LIQUID
Wells Fargo Management LLC
WELLS FARGO MTG&EQUITY TR
Wells Fargo Securities LLC
Wells Fargo Stable Return Fund
Wells Fargo Variable Trust
Wells Fargo, N.A.
Western Service Co.
Wilmington Trust
Wilmington Trust Company
Wilmington Trust FSB
WIPRO
Wipro Systems Ltd.
Wipro Technologies
WM Aircraft Holdings LLC
WM Asset Holdings Corp.
WM Citation Holdings, LLC
WM Enterprises & Holdings, Inc.
WM Funds Disbursements, Inc.
WM Marion Holdings, LLC
WM Mortgage Reinsurance Company, Inc.
WM Specialty Mortgage LLC
WM Winslow Funding LLC
WMB Baker LLC
WMB St. Helens LLC
WMBFA Insurance Agency, Inc.
WMFS Insurance Services, Inc.
WMGW Delaware Holdings LLC
WMHFA Delaware Holdings LLC
WMI Investments Corp.
WMI Rainier LLC
WMICC Delaware Holdings LLC
WMRP Delaware Holdings LLC
Women's Marketing Inc.
Wood Partners
Yellowstone Venture, Inc.