

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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<i>In re</i>	:	Chapter 11
	:	
WASHINGTON MUTUAL, INC., <u>et al.</u> , ¹	:	Case No. 08-12229 (MFW)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	Hearing Date: April 21, 2010 at 11:30 a.m. (ET)
-----X	:	Response Deadline: March 29, 2010 at 4:00 p.m. (ET)

**DEBTORS' TWENTY-FOURTH
OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS**

Washington Mutual, Inc. ("WMI") and WMI Investment Corp., as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), file this twenty-fourth substantive omnibus objection (this "Twenty-Fourth Omnibus Objection") to those claims listed on Exhibit A hereto, and in support of the Twenty-Fourth Omnibus Objection, the Debtors respectfully represent as follows:

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 925 Fourth Avenue, Seattle, Washington 98104.



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 the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 3, 2008, the Court entered an order, pursuant to Bankruptcy Rule 1015(b), authorizing the joint administration of the Debtors' chapter 11 cases.

WMI's Business

3. WMI, a holding company incorporated in the State of Washington, is the direct parent of WMI Investment, which served as an investment vehicle for WMI and holds a variety of securities. WMI Investment is incorporated in the State of Delaware.

4. Prior to the Commencement Date, WMI operated as a savings and loan holding company that owned Washington Mutual Bank ("WMB") and, indirectly, such bank's subsidiaries, including Washington Mutual Bank fsb ("WMBfsb"). WMI still owns all of the outstanding stock of WMB, and WMI also has certain non-banking, non-debtor subsidiaries (the "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").

5. 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 (the “Receivership”). Immediately after its appointment as receiver, the FDIC purportedly 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 (the “Purchase Agreement”).

6. 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.

The Bar Date and Schedules

7. On December 19, 2008, the Debtors filed with the Court their schedules of assets and liabilities and their statements of financial affairs. On January 27, 2009, and February 24, 2009, WMI filed with the Court its first and second, respectively, amended schedule of assets and liabilities and its first and second, respectively, amended statements of financial affairs. On January 14, 2010, WMI filed a further amendment to its statement of financial affairs (collectively, the “Schedules”).

8. By order, dated January 30, 2009 (the “Bar Date Order”), the Court established March 31, 2009 (the “Bar Date”) as the deadline for filing proofs of claim against the Debtors in these chapter 11 cases. Pursuant to the Bar Date Order, each creditor, subject to certain limited exceptions, was required to file a proof of claim on or before the Bar Date.

9. In accordance with the Bar Date Order, Kurtzman Carson Consultants, LLC (“KCC”), the Debtors’ court-appointed claims and noticing agent, mailed notices of the Bar Date and proof of claim forms to, among others, all of the Debtors’ creditors and other known holders of claims as of the Commencement Date. Notice of the Bar Date also was published once in *The New York Times (National Edition)*, *The Wall Street Journal*, *The Seattle Times*, and *The Seattle Post-Intelligencer*.

Proofs of Claim

10. Over 3,750 proofs of claim have been filed in these chapter 11 cases. The Debtors are in the process of reviewing and reconciling the filed proofs of claim. To date, approximately 1,100 claims have been disallowed or withdrawn.

11. As part of their ongoing review, the Debtors have reviewed each of the proofs of claim listed on the exhibits hereto and have concluded that each such claim is appropriately objected to on the basis set forth below.

Objection to Claims

12. Local Rule 3007-1 allows a debtor to file an omnibus objection to proofs of claim on substantive grounds. Omnibus substantive objections must include sufficient detail as to why each claim should be disallowed and must be limited to no more than 150 claims. *See* Local Rule 3007-1(f)(i). The following omnibus objection complies with Local Rule 3007-1(f)(i) as well as the other requirements of Local Rule 3007.

13. As set forth in further detail on Exhibit A, the claims listed thereon are claims that have been asserted by parties to which the Debtors have no legal obligation and for which the Debtors’ books and records do not indicate a corresponding obligation owed to such claimants.

14. In support of the foregoing, the Debtors rely on the *Declaration of Jonathan Goulding Pursuant to Local Rule 3007-1 in Support of Debtors' Twenty-Fourth Omnibus (Substantive) Objection to Claims*, dated as of the date hereof, and attached herewith at Exhibit B.

Reservation of Rights

15. Pursuant to Local Rule 3007-1(f)(iii), “[a]n objection based on substantive grounds, other than incorrect classification of a claim, shall include all substantive objections to such claim.” See Local Rule 3007-1(f)(iii). The Debtors, after reviewing the Twenty-Fourth Omnibus Objection Claims, have determined that, on the face of the Twenty-Fourth Omnibus Objection Claims, the Debtors have no liability on account thereof. To conserve property of these estates, the Debtors have not made specific inquiry into the amounts asserted in the Twenty-Fourth Omnibus Objection Claims, or vetted any other defenses thereto. Accordingly, the Debtors request that, to the extent this Court finds that the Debtors may, in fact, be liable on account of the Twenty-Fourth Omnibus Objection Claims, they be granted limited relief from Local Rule 3007-1(f)(iii) to further object to the Twenty-Fourth Omnibus Objection Claims. The Debtors also request that, to the extent they are liable, they be allowed to seek to impose on the Twenty-Fourth Omnibus Objection Claims any applicable claim amount cap prescribed by the Bankruptcy Code.

Notice

16. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Twenty-Fourth Omnibus Objection has been provided to: (i) the United States Trustee for the District of Delaware, (ii) counsel for the Creditors’ Committee, (iii) counsel for the Equity Committee, (iv) those parties entitled to receive notice in these chapter 11 cases

pursuant to Bankruptcy Rule 2002, and (v) each holder of a claim objected to herein. In light of the nature of the relief requested, WMI submits that no other or further notice need be provided.

17. Pursuant to Bankruptcy Rule 3007, the Debtors have provided all claimants affected by the Twenty-Fourth Omnibus Objection with at least thirty (30) days' notice of the hearing to consider the Twenty-Fourth Omnibus Objection.

Separate Contested Matters

18. To the extent that a response is filed regarding any of the Twenty-Fourth Omnibus Objection Claims listed in the Twenty-Fourth Omnibus Objection and the Debtors are unable to resolve the response, each such Twenty-Fourth Omnibus Objection Claim, and the objection by the Debtors to each such Twenty-Fourth Omnibus Objection Claim asserted herein, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in the Twenty-Fourth Omnibus Objection shall be deemed a separate order with respect to each of the Twenty-Fourth Omnibus Objection Claims.

Statement of Compliance with Local Rule 3007-1

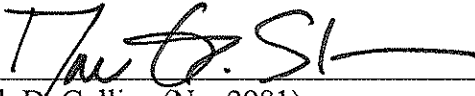
19. The undersigned representative of Richards, Layton & Finger, P.A. certifies that he has reviewed the requirements of Local Rule 3007-1 and that the Twenty-Fourth Omnibus Objection substantially complies with that Local Rule. To the extent that the Twenty-Fourth Omnibus Objection does not comply in all respects with the requirements of Local Rule 3007-1, Richards, Layton & Finger, P.A. believes such deviations are not material and respectfully requests that any such requirement be waived.

No Previous Request

20. No previous request for the relief sought herein has been made to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court enter an order (i) disallowing in their entirety each claim identified on Exhibit A hereto and (ii) granting the Debtors such other and further relief as is just.

Dated: March 15, 2010
Wilmington, Delaware



Mark D. Collins (No. 2981)
Chun A. Jang (No. 4790)
Drew G. Sloan (No. 5069)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
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– 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
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ATTORNEYS TO THE DEBTORS
AND DEBTORS IN POSSESSION

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re : Chapter 11
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WASHINGTON MUTUAL, INC., et al.,¹ : Case No. 08-12229 (MFW)
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Debtors. : (Jointly Administered)
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Hearing Date: April 21, 2010 at 11:30 a.m. (ET)
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Objection Deadline: March 29, 2010 at 4:00 p.m. (ET)

**NOTICE OF DEBTORS' TWENTY-FOURTH
OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE that on March 15, 2010, the above-captioned debtors and debtors in possession (the "Debtors") filed the *Debtors' Twenty-Fourth Omnibus (Substantive) Objection to Claims* (the "Objection") 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 to the Objection must be filed in writing with 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 **March 29, 2010 at 4:00 p.m. (ET)**.

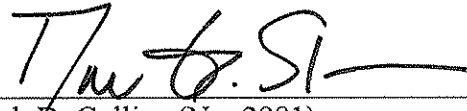
PLEASE TAKE FURTHER NOTICE that, in the event that one or more responses to the Objection are timely filed, the Objection shall be considered at a hearing before The Honorable Mary F. Walrath at the United States Bankruptcy Court for the District of

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.

Delaware, 824 Market Street, 5th Floor, Courtroom 4, Wilmington, Delaware 19801 on **April 21, 2010 at 11:30 a.m. (ET).**

PLEASE TAKE FURTHER NOTICE THAT IF NO RESPONSES TO THE OBJECTION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: March 15, 2010
Wilmington, Delaware



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Chun I. Jang (No. 4790)
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Brian S. Rosen

*Attorneys for the Debtors and
Debtors in Possession*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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: **Chapter 11**
: **Case No. 08-12229 (MFW)**
: **(Jointly Administered)**
: **Hearing Date: April 21, 2010 at 11:30 a.m. (ET)**
: **Objection Deadline: March 29, 2010 at 4:00 p.m. (ET)**
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In re
WASHINGTON MUTUAL, INC., et al.,¹
Debtors.

**NOTICE OF DEBTORS' TWENTY-FOURTH
OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE THAT on March 15, 2010, the above-captioned debtors and debtors-in-possession (the "Debtors") filed the attached *Debtors' Twenty-Fourth Omnibus (Substantive) Objection Claims* (the "Objection") with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court").² By the Objection, the Debtors are seeking to disallow and expunge one or more of your claims (each, a "Claim" and collectively, the "Claims") as listed in the Objection.

THE OBJECTION SEEKS TO ALTER YOUR RIGHTS. ANY CLAIM THAT THE BANKRUPTCY COURT DISALLOWS WILL BE TREATED AS IF IT HAD NOT BEEN FILED. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

Critical Information for Claimants Choosing to File a Response to the Objection

Filing a Response. If you oppose the disallowance and expungement of your Claim(s) that are subject to the Objection, and if you are unable to resolve the Objection with the Debtors before the deadline to object, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice. If you do not oppose the disallowance and expungement of your Claim(s), then you do not need to file a written Response to the Objection and you do not need to appear at the hearing on the Objection (described below).

**The deadline for filing a Response is March 29, 2010 at
4:00 p.m. (ET) (the "Response Deadline").**

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 but not otherwise defined herein shall have the meanings set forth in the Objection.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE IN ACCORDANCE WITH THE INSTRUCTIONS SET FORTH IN THIS NOTICE.

Your Response will be deemed timely filed only if the Response is actually received on or before the Response Deadline in the office of the clerk of the Bankruptcy Court at the following address:

Clerk of the Court for the
United States Bankruptcy Court
for the District of Delaware
824 North Market Street, 3rd Floor
Wilmington, Delaware 19801

Your Response will be deemed properly-served only if the Response is actually received on or before the Response Deadline by the following parties (collectively, the "Notice Parties"):

WEIL, GOTSHAL & MANGES LLP

Attn: Marcia L. Goldstein
Attn: Brian S. Rosen
767 Fifth Avenue
New York, New York 10153

RICHARDS, LAYTON & FINGER, P.A.

Attn: Mark D. Collins
Attn: Chun I. Jang
One Rodney Square
920 North King Street
Wilmington, Delaware 19801

Co-Counsel to the Debtors

Contents of Each Response. Every Response to this Objection must contain at a minimum the following information:

- a caption setting forth the name of the Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- the name of the claimant, his/her/its claim number and a description of the basis for the amount of the claim;
- the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;
- any supporting documentation, to the extent it was not included with the Proof of Claim previously filed with the clerk or claims agent, upon which the party will rely to support the basis for and amounts asserted in the Proof of Claim; and
- the name, address, telephone number and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.

Hearing on the Objection. If a Response is properly filed and served in accordance with this notice, a hearing on the Objection and the Response will be held on **April 21, 2010 at 11:30 a.m. (ET)** (the "Hearing") before The Honorable Mary F. Walrath, United States Bankruptcy Judge, in the Bankruptcy Court located at 824 Market Street, 5th Floor, Courtroom 4, Wilmington, Delaware 19801. If you file a Response to the Objection, then you should plan to appear at the hearing on the Objection. The Debtors, however, reserve the right to continue the hearing with respect to the Objection and the Response.

**IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS
NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED
BY THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.**

Additional Information

Questions. If you have any questions regarding the Objection and/or if you wish to obtain a copy of the Objection or related documents, please feel free to contact the Debtors' Voting and Claims Agent, Kurtzman Carson Consultants LLC, by: (a) calling the Debtors' restructuring hotline at (888) 830-4644 (b) visiting the Debtors' restructuring website at: <http://www.kccllc.net/wamu> and/or (c) writing to Washington Mutual Claims Processing, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, California 90245.

Reservation of Rights. Nothing in this notice or the Objection constitutes a waiver of the Debtors' right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you of the Debtors. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Debtors have the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date. In such event, you will receive a separate notice of any such objections.

Dated: March 15, 2010
Wilmington, Delaware



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Marcia L. Goldstein
Brian S. Rosen

*Attorneys for the Debtors and
Debtors in Possession*

Exhibit A

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Association Underwriters	3240	\$ 5,431.00	WMI	Upon information and belief, this claim relates to underwriting services provided in connection with loans made by WMB. Because neither Debtor received or benefited from the services giving rise to the liability, neither Debtor is liable on account thereof. Furthermore, nothing in the Debtors' books and records indicates a liability owed to this claimant. Accordingly, this claim should be disallowed in its entirety.
Cisco Systems Capital Corporation	1519	\$ 2,829,684.64	WMI ¹	Upon information and belief, this claim relates to services provided post petition. The claimant's counsel confirmed that the entire amount has been paid by JPMorgan Chase. Upon information and belief, JPMorgan Chase issued (i) check number 1000081150, dated March 16, 2009, in the amount of \$2,442,141.84 in satisfaction of amounts due under Agreement No. 5495; (ii) check number 1000077325, dated February 27, 2009, in the amount of \$83,206.90 in satisfaction of amounts due under Agreement No. 5495-SA001-1; and (iii) check number 1000077960, dated March 2, 2009, in the amount of \$304,335.90 in satisfaction of amounts due under Agreement No. 5495-SA002-0. Accordingly, this claim should be disallowed in its entirety.

¹ "WMI" refers to Washington Mutual, Inc.

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Colorado Department of Revenue	513	\$ 0.00	WMI	According to the proof of claim, this claim relates to corporate income tax, interest, and penalty for tax year 2007. However, the claimant indicates that \$0.00 of tax, interest, and penalty is owed by WMI. The claimant has indicated that this claim was amended in January 2010 to a liquidated amount of \$0.00 when the claimant verified that WMI timely filed a 2007 corporate income tax return and was entitled to a refund. Attempts to request the Colorado Department of Revenue to withdraw this claim have not been successful. Accordingly, due to the fact that this claim has been liquidated to an amount of \$0.00 and yet the claimant is unwilling to withdraw this claim despite determining that no liability is owed, this claim should be disallowed in its entirety.
Colorado Department of Revenue	667	Unliquidated	WMI	According to the proof of claim, this claim relates to corporate income tax, interest, and penalty for tax year 2007. However, the claimant indicates that \$0.00 of tax, interest, and penalty is owed by WMI. The claimant has indicated that this claim was amended in January 2010 to a liquidated amount of \$0.00 when the claimant verified that WMI timely filed a 2007 corporate income tax return and was entitled to a refund. Attempts to request the Colorado Department of Revenue to withdraw this claim have not been successful. Accordingly, due to the fact that this claim has been liquidated to an amount of \$0.00 and yet the claimant is unwilling to withdraw this claim despite determining that no liability is owed, this claim should be disallowed in its entirety.

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Hain Capital Holdings Ltd., as Assignee for Pointandship Software Inc.	3052	\$ 125,584.82	WMI	There is no supporting documentation attached to this proof of claim, and the entire claim consists of one cover sheet. Upon information and belief, these amounts were erroneously invoiced by the claimant and such charges are not valid under the terms of the Subscription Services Agreement for Shipping Expense Management Software (SEMS), dated August 8, 2007, between WMI and the claimant. Because neither Debtor received or benefited from the services giving rise to the liability, neither Debtor is liable on account thereof. Furthermore, nothing in the Debtors' books and records indicates a liability owed to this claimant. Accordingly, this claim should be disallowed in its entirety.
Hain Capital Holdings Ltd., as Assignee for Point B Solutions Group LLP	2754	\$ 161,196.00	WMI	Upon information and belief, this claim is for services provided to WMB and not to either of the Debtors. Invoices totaling \$62,186 relate to a Statement of Work ("SOW") between the claimant and WMB. The claimant has not provided SOWs for the remainder of the asserted amount, but all outstanding SOWs pursuant to the Master Services Agreement ("MSA") between Point B Solutions Group LLP and WMI, including its affiliates and its direct and indirect subsidiaries, are between the claimant and WMB. Although WMI is a party to the MSA, Section 4.1 of the MSA states that the claimant "shall not proceed with or be reimbursed for any Services that: (i) have not been authorized in advance by a WaMu Representative in connection with an applicable SOW ...". Therefore, for WMI to be liable on any SOW, the SOW must be in writing and signed by an authorized representative of WMI. Because neither Debtor received or benefited from the services giving rise to the liability, neither Debtor is liable on account thereof. Accordingly, this claim should be disallowed in its entirety.

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Moody's Analytics	3614	\$ 26,918.41	WMI	Upon information and belief, this claim relates to the rejection of that certain Master Software License and Services Agreement, dated October 15, 2001, between Moody's Risk Management Services, Inc. and WMI. The Debtors' books and records do not indicate that a debt is due and owing to claimant based on the Master Software License Agreement. Upon information and belief, the amounts sought by claimant arise under that certain Renewal Addendum, dated as of September 28, 2007, between WMB and Moody's KMV Company and attached to the proof of claim. However, the Renewal Addendum, per its terms, extends "Attachment A-1 to Master Software and Services Agreement, dated January 31, 2002" (the "Subject Agreement"). The Debtors do not have a record of the Subject Agreement, and requests made by the Debtors to obtain such agreement from the claimant remain outstanding. In addition, the Renewal Addendum is signed by WMB, not WMI. Because neither Debtor received or benefited from the services provided pursuant to the Renewal Addendum, neither Debtor is liable on account thereof. As such, the Debtors respectfully request that this claim be disallowed in its entirety.
Ohio Department of Taxation	703	\$ 615,618.99	WMI	According to the proof of claim, this claim relates to tax liabilities, interest, and penalties owed by WMB in Ohio, a state in which neither of the Debtors has any physical presence. John Sammons, an auditor with the State of Ohio, has confirmed that the liability is that of WMB, and has also provided documentation supporting that the liability is owed by WMB and not by the Debtors. However, the Ohio Department of Taxation has not agreed to withdraw its claim at this point in time. Unfortunately, attempts to contact the Ohio Department of Taxation to discuss this claim have not been successful.

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Orange County Treasurer-Tax Collector	3808	\$ 951.53	WMI	According to the proof of claim, this claim relates to property tax owed in Orange County, California. However, documentation provided by the claimant and subsequent conversations with Ms. Ratna D. Butani, Deputy Tax Collector with the Orange County Treasurer-Tax Collector, indicate that this claim is related to 2008 taxes on personal property located at 551 Newport Center Drive, Newport Beach, California. At this address, WMB operated a banking branch, but neither of the Debtors has any property at such location. The liability is, therefore, that of WMB and not of either of the Debtors. Attempts to request that the claimant withdraw the claim for this reason have not been successful. Accordingly, this claim should be disallowed in its entirety.
Orange County Treasurer-Tax Collector	3809	Unliquidated	WMI	According to the proof of claim, this claim relates to property tax owed in Orange County, California. However, documentation provided by the claimant and subsequent conversations with Ms. Ratna D. Butani, Deputy Tax Collector with the Orange County Treasurer-Tax Collector, indicate that this claim is related to 2008 taxes on personal property located at 551 Newport Center Drive, Newport Beach, California. At this address, WMB operated a banking branch, but neither of the Debtors has any property at such location. The liability is, therefore, that of WMB and not of either of the Debtors. Attempts to request that the claimant withdraw the claim for this reason have not been successful. Accordingly, this claim should be disallowed in its entirety.

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Verizon Communications Inc. Wholly Owned Subsidiaries	2846	Unliquidated	WMI	According to the proof of claim, the claim is for amounts that may arise under the Master Communications Services Agreement between WMI and Verizon Services Group and Verizon Services Corp. WMI rejected the contract on March 30, 2009. Upon information and belief, any damages that might have been incurred by the vendor were mitigated by transfer of services to JPMorgan Chase pursuant to an agreement entered into between the claimant and JPMC pursuant to the terms of <i>The Stipulation By and Between Debtors and JPMorgan Chase Bank, N.A. Concerning Certain Vendor Contracts</i> , dated October 16, 2008. Accordingly, this claim should be disallowed in its entirety.
Workstream USA, Inc.	3820	\$ 80,950.75	WMI Investment Corp.	According to the proof of claim, this claim relates to (i) application development provided pursuant to a Master Services Agreement with WMB, WMBfsb, and Washington Mutual Bank, FA and (ii) software support provided pursuant to a Software License and Professional Services Agreement with WMB. The services purchased pursuant to such agreements were provided to, and for the sole benefit, of WMB. Because neither Debtor was signatory to the agreements giving rise to the liability or received or benefited from the services provided pursuant to the agreements, neither Debtor is liable on account thereof. Furthermore, nothing in the Debtors' books and records indicates a liability owed to this claimant. Accordingly, this claim should be disallowed and expunged in its entirety.

Claimant	Claim Number	Filed Claim Amount	Debtor	Reason for Disallowance
Workstream USA, Inc.	3823	\$ 80,930.75	WMI	<p>According to the proof of claim, this claim relates to (i) application development provided pursuant to a Master Services Agreement with WMB, WMBfsb, and Washington Mutual Bank, FA and (ii) software support provided pursuant to a Software License and Professional Services Agreement with WMB. The services purchased pursuant to such agreements were provided to, and for the sole benefit, of WMB. Because neither Debtor was signatory to the agreements giving rise to the liability or received or benefited from the services provided pursuant to the agreements, neither Debtor is liable on account thereof. Furthermore, nothing in the Debtors' books and records indicates a liability owed to this claimant. Accordingly, this claim should be disallowed and expunged in its entirety.</p>

Exhibit B
(Goulding Declaration)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

-----X
: **Chapter 11**
: **Case No. 08-12229 (MFW)**
: **(Jointly Administered)**
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In re
WASHINGTON MUTUAL, INC., et al.,¹
Debtors.

**DECLARATION OF JONATHAN GOULDING PURSUANT
TO LOCAL RULE 3007-1 IN SUPPORT OF DEBTORS'
TWENTY-FOURTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS**

I, Jonathan Goulding, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am a Senior Director with Alvarez & Marsal North America, LLC (“A&M”) and a current Treasurer of both Washington Mutual, Inc. (“WMI”) and WMI Investment Corp. (“WMI Investment,” and together with WMI, the “Debtors”). By order, dated November 6, 2008 [Docket No. 246], the Debtors were, among other things, authorized to retain A&M as restructuring advisors, and to designate certain other personnel of A&M and its wholly owned subsidiaries, such as myself, to assist in the Debtors’ restructuring process. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. In my capacity as Treasurer of the Debtors, I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors’ chapter

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 925 Fourth Avenue, Seattle, Washington 98104.

11 cases. The Debtors' ongoing claims reconciliation process involves the collective effort of a team of A&M and WMI employees, as well as Debtors' counsel, Weil, Gotshal & Manges LLP, and the Debtors' claims agent, Kurtzman Carson Consultants LLC.

3. I submit this Declaration in support of the *Debtors' Twenty-Fourth Omnibus (Substantive) Objection to Claims* (the "Twenty-Fourth Omnibus Objection"). In preparation for filing the Twenty-Fourth Omnibus Objection, and under my direction and/or supervision, each of the claims at issue in the Twenty-Fourth Omnibus Objection was carefully reviewed and analyzed in good faith using due diligence by the appropriate personnel. These efforts resulted in the identification of the claims listed on Exhibit A to the Twenty-Fourth Omnibus Objection.

4. I have also personally reviewed the Twenty-Fourth Omnibus Objection and exhibits thereto and am, accordingly, familiar with the information contained therein.

Claims Objection

5. To the best of my knowledge, information and belief, and for the reasons stated on Exhibit A to the Twenty-Fourth Omnibus Objection, the claims listed thereon represent liabilities that (i) the Debtors do not owe, (ii) have been asserted by parties to which the Debtors have no legal obligation, and (iii) are not contained in the Debtors' books and records.

6. To the best of my knowledge, information and belief, the information contained in the Twenty-Fourth Omnibus Objection and exhibits thereto is true and correct, the reasons identified on Exhibit A for objecting to the claims are true and correct, and the relief requested therein is in the best interests of the Debtors, their estates and creditors.

7. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: March 15, 2010

By:

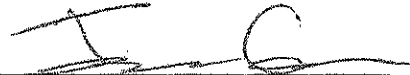

Jonathan Goulding

Exhibit C
(Proposed Order)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

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

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

**ORDER GRANTING DEBTORS' TWENTY-FOURTH
OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS**

Upon the objection, dated March 15, 2010 (the "Twenty-Fourth Omnibus Objection"), of Washington Mutual, Inc. ("WMI") and WMI Investment Corp. (collectively, the "Debtors"), as debtors and debtors in possession, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Twenty-Fourth Omnibus Objection; and upon the *Declaration of Jonathan Goulding Pursuant to Local Rule 3007-1 in Support of Debtors' Twenty-Fourth Omnibus (Substantive) Objection to Claims*, dated March 15, 2010; and the Court having jurisdiction to consider the Twenty-Fourth Omnibus Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Twenty-Fourth Omnibus Objection 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 Twenty-Fourth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and the Court having determined that the relief sought in the

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Twenty-Fourth Omnibus Objection 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 Twenty-Fourth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Twenty-Fourth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that each claim listed on Exhibit A hereto is hereby disallowed in its entirety; and it is further

ORDERED that Kurtzman Carson Consultants, LLC, the Debtors' court-appointed claims and noticing agent, is authorized and directed to delete the claims listed on Exhibit A hereto from the official claims register in these chapter 11 cases; and it is further

ORDERED that nothing contained herein (a) shall be, or shall be deemed to be, a determination that JPMorgan Chase Bank, N.A. or any of its affiliates or subsidiaries ("JPMC"), Washington Mutual Bank ("WMB") or any of WMB's subsidiaries, or any other person is or is not liable or responsible in any way for any of the claims that are the subject of this Order or (b) shall prejudice (i) any of JPMC's rights or claims against the Debtors to the extent such rights or claims are (A) asserted in proofs of claim timely filed by JPMC against the Debtors, as such claims may be amended or modified pursuant to applicable bankruptcy law, or (B) provided for or permitted to be asserted pursuant to an order of this Court entered, or to be entered, upon notice and a hearing to the extent notice and a hearing is required, or (ii) the rights of the Debtors or any other parties in interest to object thereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: April __, 2010
Wilmington, Delaware

UNITED STATES BANKRUPTCY JUDGE

Exhibit A**(Claims to be Expunged)**

Claimant	Claim Number	Filed Claim Amount	Liquidated Claim Amount	Debtor
Association Underwriters	3240	\$ 5,431.00	\$ 5,431.00	WMI
Cisco Systems Capital Corporation	1519	\$ 2,829,684.64	\$ 2,829,684.64	WMI ¹
Colorado Department of Revenue	513	\$ 0.00	\$ 0.00	WMI
Colorado Department of Revenue	667	Unliquidated	\$ 0.00	WMI
Hain Capital Holdings Ltd., as Assignee for Pointandship Software Inc.	3052	\$ 125,584.82	\$ 125,584.82	WMI
Hain Capital Holdings Ltd., as Assignee for Point B Solutions Group LLP	2754	\$ 161,196.00	\$ 161,196.00	WMI
Moodys Analytics	3614	\$ 26,918.41	\$ 26,918.41	WMI
Ohio Department of Taxation	703	\$ 615,618.99	\$ 615,618.99	WMI
Orange County Treasurer-Tax Collector	3808	\$ 951.53	\$ 951.53	WMI
Orange County Treasurer-Tax Collector	3809	Unliquidated	\$ 0.00	WMI
Verizon Communications Inc. Wholly Owned Subsidiaries	2846	Unliquidated	\$ 0.00	WMI
Workstream USA, Inc.	3820	\$ 80,950.75	\$ 80,950.75	WMI Investment Corp.
Workstream USA, Inc.	3823	\$ 80,930.75	\$ 80,930.75	WMI

¹ "WMI" refers to Washington Mutual, Inc.